VS.

## **RELEASE OF TAX LIEN**

Filed this		14 de	day of
Tolor	uau	_, 19_76_	10:44A.M.,
and proper entr	y made in		SP
Вс	ook No. <u></u>	, page	6
cho	Jan 6	J Cec	f x
		Cler	k (år Registrar).
		1.1	

FORM 668 (REV. 12-74)

Lien # 201

RESIDENCE Ce	the following-name Code, have been s vith all statutory ac es and statutory ad ce where notice of 19 64	atisfied with respect ditions provided by ditions has thereby internal revenue to , is hereby authoriz insofar as the lien r	tirements of Sect to the taxes  y Section 6321 been released. ax lien was file	enu- ; and The ed on tation	PURINELA	EEN A	RECORDED FOR A RECORDED FEB 24
Baltimore  I hereby certify that as to 6325(a), Internal Revenue merated below, together w that the lien for such taxe proper officer in the officer June 18  on his books to show the reing taxes.  NAME OF TAXPAYER  Same	the following-name Code, have been so the all statutory acts and statutory acts acts and statutory acts and statutory acts and statutory acts and	S-1663 ad taxpayer the requestisfied with respective ditions provided by ditions has thereby internal revenue to a series is hereby authorized insofar as the lien response.	irements of Sect to the taxes y Section 6321 been released. ax lien was file	enu- ; and The ed on tation	PURINELA	EEN A	
6325(a), Internal Revenue merated below, together w that the lien for such taxe proper officer in the officer 18 on his books to show the ring taxes.  NAME OF TAXPAYER  RESIDENCE  Ce	Code, have been so the all statutory acts and statutory acts acts and statutory acts and statutory acts and statutory acts and	atisfied with respect ditions provided by ditions has thereby internal revenue to , is hereby authoriz insofar as the lien r	ct to the taxes  y Section 6321 been released.  ax lien was file ed to make not	enu- ; and The ed on tation	PURINELA	EEN A	
KIND OF TAX T	•	aryland		_		O. MO.	AT 10: 44
						: <del></del>	UNPAID BALANCE
(a)	AX PERIOD ENDED (b)	DATE OF ASSESSM	IENT I	ENTI	fYING NUMI	ER	OF ASSESSMENT (e)
Income	1962	5-31-63	621	. 52	2520359.	6	122.86
·							
PLACE OF FILING	Queen Ann	-	ourt			TOTAL	\$ 122.86
	Centrevil:	le, Maryland					
WITNESS my hand at	В	altimore, Mar	yland				o , on this
the 20th day of Febru	ary , 19 76			_			
	<u>/)/</u>	<del></del> ,				<del></del>	
SIGNATURE	7/2		TITLE Chief	, Sp	e <b>cia</b> l Pr	ocedur	es Staff
(NOTE: Certificate of off 16419, C.B. 1950-1, 125.)		to take acknowledgm	ents is not essent	al to t	ha validity of	Notice of I	Federal Tax Lien G.C.M.

PART 3 - To be used for recording purposes

VS.

Somuel C Cokey

## NOTICE OF TAX LIEN

Filed this 18 ih day of fune.

Refeorded in Liber 2.8.P. ho. 1, falso 6 a Federal Zox Lieu Resord Both for fune anne's Color Welled.

Clerk for Registrary.

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date Is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment Is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the Ilen Imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or TerritorIal Laws,--In the office designated by the law of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filling of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the Judicial district in which the property subject to the Ilen Is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES ...

- (1) Exception. Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser af such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security. As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--
- (1) Liability Satisfied or Unenforceable. The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accardance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961) NOTICE (	OF FEDERAL TAX LIEN	N UNDER INTERNAL ILEVE	NUE LAWS
DISTRICT		S	ERIAL NUMBER
Baltimore Md	·		s - 1663 °
Pursuant to the provisions of Se notice is hereby given that there ha against the following-named taxpo payment thereof remain unpaid, a taxes, together with penalties, inte of the United States upon all pro	ive been assessed under ayer, taxes (including and that by virtue of the rest, and costs that mo	er the Internal Revenue law interest and penalties; wh ne above-mentioned statute ay accrue in addition there	s of the United States ich after demand for es the amount of said eto, is a lien in favor
NAME OF TAXPAYER  Samuel C Cohey  RESIDENCE OR PLACE OF BUSINESS			
Centreville Md			
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
Income 1962	5 31 63	63L 52 252035956	122.86
· .			,
PLACE OF FILING			
Clerk of the Circuit Court Queen Anne County Centreville Md		TOTAL	\$ 122.86
WITNESS my hand at <u>Salisburg</u>	<sup>r</sup> <sup>M</sup> d	· 	, on this,
the <u>15</u> day of June	_, 19_ <u>64</u> _		
DISTRICT DIRECTOR OF INTERNAL REVENUE	BY (Signorse)	R. Oym Actin	g Collection Manage
(NOTE: Certificate of officer outhorized by law to ta 1950-51, 125.)	ke acknowledgments is not esser	ntiol to the Volidity of Notice of Federa	Tox Lien G.C.M. 26419, C.B.

VS.

James & Price

## NOTICE OF TAX LIEN

Filed this 25 is

day of

Reer Led in Liber ISP to 1, folio 6 Federal Ion Credit Lien Record for Queen Onne Co Charles W Ceel

Clerk (or-Registrar).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay ony tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in oddition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personol, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date Is specifically fixed by law, the lien Imposed by section 6321 shall arise of the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGE PLEDGEES, PURCHASERS, AND JUDGM CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTIC Except as otherwise provided in subsection (c), lien imposed by section 6321 shall not be valid ogainst any mortgagee, pledgee, purchaser, or jument creditor until notice thereof has been filed the Secretary or his delegate—
- (1) Under State or Territorial Lows.--In office designated by the law of the State or Territ In which the property subject to the lien Is sluad whenever the State or Territory has by law des nated an office within the State or Territory for filing of such notice; or
- (2) With Clerk of District Court.--In the off of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbio.--In the office of the clerk of the United States District Court for the District of Columbio, If the property subject to the lien is situoted in the District of Columbio.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (o)(1) is in such form as would be valid If filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES ...

- (1) Exception. Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security. As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certifi-

e.for, or warrant or right to subscribe to or purase; any of the foregoing negotiable instrument; money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-G LIEN.--If a notice of lien has been filed under section (a), the Secretary or his delegate is aurized to provide by rules or regulations the ext to which, and the conditions under which, infortion as to the amount of the outstanding obligan secured by the lien may be disclosed.

- (a) RELEASE OF LIEN. Subject to such rules regulations as the Secretary or his delegate may scribe, the Secretory or his delegate may issue a lificate of release of any lien imposed with respect any internal revenue tax if.
- (1) Liability Satisfied or Unenforceable. The Secretary or his delegate finds that the liability for the omount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted. There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT			TSEB	IAL NUMBER
Baltimore, Md.		•		5 - 1667
Pursuant to the provisions of S notice is hereby given that there he	ave been assessed unde	er the Internal Revenu	al Rev	enue Code of 1954, of the United States
against the following-named taxp				
payment thereof remain unpaid,				
taxes, together with penalties, into of the United States upon all pr				
NAME OF TAXPAYER				
James Price RESIDENCE OR PLACE OF BUSINESS				
Queen Anne, Md.				
Queen Anne, Mu.				AMOUNT OF
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE	REFERENCE NO.		ASSESSMENT (d)
1040A Addl - 1962 Inc. Tax	3/6/64	62 D 1 <b>2</b> 39 <b>27</b>		237.79
<del></del>	<u> </u>	<u> </u>		
Clerk of the Circuit Court Queen Anne County, Centres	-		TOTAL	\$ 237.79
WITNESS my hand at Salis	sbury, Md.	<del></del>		, on this,
the 22nd day of June	, 19 <u>64</u>			
DISTRICT DIRECTOR OF INTERNAL REVENUE	BY (Signature)	Ridgem	TITLE	<del></del>
Irving Machiz	Jackson Lyn	m <u> </u>	Act. (	Collection Manager
(NOTE: Certificate of afficer authorized by law to		ntial to the validity of Natice a		

VS.

Gibaon & Libson Interstate Masonry

## NOTICE OF TAX LIEN

Filed this 25th

\_day (

Reforded in Liber 2 & Pus / folio 6 Federal Isa Lien Record Both for Juen anne's Co Charles W Clerk Clerk (or-Ragistras).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to poy ony tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tox, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United Stotes upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date Is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lap time.

#### SEC. 6323. VALIDITY AGAINST MORTGAL PLEDGEES, PURCHASERS, AND JUDG! CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTI Except as otherwise provided in subsection (c), lien Imposed by section 6321 sholl not be vali against any mortgagee, pledgee, purchaser, or iment creditor until notice thereof has been file the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In office designated by the law of the State or Terrin which the property subject to the lien is situal whenever the State or Territory has by law divided an office within the State or Territory for filling of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbio.
- (b) FORM OF NOTICE.—If the notice filed pur\*suant to subsection (a)(1) is in such form as would be
  valld if filed with the clerk of the United States
  district court pursuant to subsection (a)(2), such notice
  shall be valid notwithstanding any law of the State
  or Territory regording the form or content of a notice
  of Ilen.

(c) EXCEPTION IN CASE OF SECURITIES ...

- (1) Exception. Even though notice of a lien provided in section 6321 has been filed in the moniner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for on odequate and full consideration in money or money's worth, if of the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchase such mortgagee, pledgee, or purchase such mortgagee, pledgee, or purchase such mortgagee of the existence of such lien.
- (2) Definition of Security. As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof); with interest coupans or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of leposit, or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purhase, any of the foregoing negotiable instrument; r money.
  - (d) DISCLOSURE OF AMOUNT OF OUTSTAND-NG LIEN.--If a notice of lien has been filed under obsection (o), the Secretary or his delegate is auorized to provide by rules or regulations the exnt to which, and the conditions under which, Inforlotion as to the amount of the outstanding obligabn secured by the lien may be disclosed.

- (a) RELEASE OF LIEN. Subject to such rules regulations as the Secretary or his delegate may escribe, the Secretary or his delegate may issue o rtificate of release of any lien imposed with respect only Internal revenue tax if--
- (1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax Imposed by chapter 12, has been fully satisfied or provided for, or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the omount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



(REV. NOV. 1961)

1950-51, 125.)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

#### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT	SERIAL NUMBER
Baltimore, Md.	<b>S-</b> 1669

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER  GIBSON & GIBSO  RESIDENCE OR PLACE OF BUSINESS	N INTERSTATE MAS	SONRY			
R.D. 1 Chester	, Md.	_			
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.			AMOUNT OF ASSESSMENT (d)
941 06 63	09 16 63	<i>52-</i> 074 <i>5</i> 168			4.88
941 09 63	01 06 64	<i>52</i> <b>-</b> 074 <i>5</i> 1 <i>6</i> 8			97.72
941 12 63	03 27 64	52 <b>-</b> 0745168			44.68
· ·					
	,				
PLACE OF FILING  Clerk of the C  Queen Anne Cou  Centreville, M			TOTAL	\$	147,28
MUTNIESS Salisbury,	Md.			•	
WITNESS my hand at Sattsburg,			_		, on this,
theday ofJune	_, 19 <u>_64</u> _				
DISTRICT DIRECTOR OF INTERNAL REVENUE  Irving Machiz	BY (Signafore)	2. Lynn		ting	tion Manager

No	204	
<b>A</b>	ILD CTATES	=

RELEASE OF TAX LIEN

Re9494

Filed	this	14+	) A =	day of
9		,	1965	11:06 M.
	oroper entry i			
	Book N	lo/_		page 🚜

Churles Wed Clerk (or Registrar).

FORM 668 (REV. 11-61)

1.00 02.



U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERV CE

(REV. NOV. 1961) (Formerly Form 669)

### CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

(Formerly Form 669) DISTRICT	(To be used to Release Tax Llen	s under Section 6325(a), I.R.C. of		NUMBER
district				_1670
I hereby certify that as to the fol Revenue Code of 1954, have been all statutory additions provided by S has thereby been released. The p	satisfied with respect Section 6321; and that proper officer in the o 1964, is hereby autho	to the taxes enumeror the lien for such taxe office where notice of rized to make notation	f Section Ited bel es and s interna	n 6325(a), Internal ow, together with statutory additions I revenue tax lien
ಿಡುಕಿನ ಹಿ. ಡಿ ಡಿಕಿಕಿ RESIDENCE OR PLACE OF BUSINESS ಮಾಲು ಮೂ ಡಾಲುಕಿಯಾ	lica (1. Cidoan . Ad.	······································		<del>-</del>
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
00004 400% 2962	# O5 66	62 B 126643		7.2 <b>6.9</b> 7
			-	
PLACE OF FILING ଅଧାନୀ: ବଣ୍ଡ ମିଧର ଓ ୁଷ୍ଠାରଣ ଲିଲ୍ଲାନ ହିନ୍ୟ ଅବୟର୍ଗ ମଧ୍ୟ ହେନ୍	ireuit Court of nty, Nd.		TOTAL	 225.₽7 
WITNESS my hand at	Baltimore, Md	•		, on this,
the 15th day of December  DISTRICT DIRECTOR OF INTERNAL REVENUE  Irving Machiz	BY (Signature)	- 1	ine Special	Procedures Advi

VS.

David L + Lillian M

## NOTICE OF TAX LIEN

Filed this 25 ih day of June 1964, at 9 Am. Reporded in Liber 25 P. No 1, John 6 February 200 Charles W Cell Clerk (or Regulator).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may occrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether reol ar personol, belonging to such person.

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Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lopse of time.

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- (1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory In which the property subject to the Ilen Is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; ar
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form ar content of a notice of lief.

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- (2) Definition of Security. As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, issued by any corporation (including one issued by a government or palitical subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument; or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If o notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect ta ony internal revenue tax if-
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties therean, as may be specified by such rules ar regulations.

rorm 668 REV. NOV. 1961) N	NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS				
STRICT			SERIAL NUMBER		
Baltimore, I	4d.		s= 1670		
otice is hereby given that gainst the following-nam ayment thereof remain u ixes, together with penalt	ons of Sections 6321, 6322, are there have been assessed under ed taxpayer, taxes (including inpaid, and that by virtue of the ties, interest, and costs that many all property and rights to p	er the Internal Revence law interest and penalties) wh he above-mentioned statut ny accrue in addition ther	vs of the United State nich after demand for es the amount of said eto, is a lien in favo		
SIDENCE OR PLACE OF BUSINESS	. & Lillian M. Gibson Chester, Md.				
TYPE OF TAX AND PERIC	DD ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)		
1040A ADDL. 1962	04 03 64	62 D 126085	126.97		

PLACE OF FILING

Clerk of The Circuit Court of Queen Anne County, Md. Centreville, Md.

126.97 TOTAL

WITNESS my hand at	Salisbury, Mo	i				on this,
the <u>24th</u> day of	June, 1	9_64_				
DISTRICT DIRECTOR OF INTERI	VAL REVENUE	BY (Signature)	0.0	TITLE	4-4	

Irving Machiz

Acting Collection Manager

No	205	
		•

a a . J Johnson

## RELEASE OF TAX LIEN

FORM 668 (REV. 11-61)

1,00 pd



(REV. NOV. 1961) (Formerly Form 669)

#### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

#### CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Llens under Section 6325(a), I.R.C. ol 1954)

DISTRICT CONTROL OF STATE OF S			6- 1687
I hereby certify that as to the follo Revenue Code of 1954, have been so all statutory additions provided by Se has thereby been released. The pro- was filed on <u>August 5</u> , 19 the release of said lien, insofar as the	atisfied with respect ection 6321; and that oper officer in the o	to the taxes enumerated the lien for such taxes a ffice where notice of inte rized to make notation of	below, together with nd statutory additions ernal revenue tax lien
NAME OF TAXPAYER 2.4. 6 3. 4 120	7500		
RESIDENCE OR PLACE OF BUSINESS	energy, surveyed vi	List, No.	
TYPE OF TAX AND PERIOD	ASSESSMENT DATE	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
2000 1965	05 20 64	(48, 52 23282520) 	269,46
PLACE OF FILING ប្រើស្វាយ់ ប្រើ និសិច ប ប្រែបសាន និសេស ម៉ើងដ ប្រែការិប្រាប់ប្រើបិត្ត ប៉ា	troute Court of nay d.	TOT	255 <b>5</b> .05 <b>\$</b>
the 3rd day of November	Baltimore, Md	1.	, on this,
DISTRICT DIRECTOR OF INTERNAL REVENUE  Irving Machiz	BY (Signature)	3. Zieler Spe	cial Procedures Adviso

a.a. + J. anderson

## NOTICE OF TAX LIEN

Filed this 5 in day of August, 1964, at 9 A. m. Resorbed in Liber 28 P. No. 1, tolio 6 Federal Jon Lucu Jone's lo Charles W. Cell.

Clark (ge. Registrar).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue In addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the omount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.— Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filling of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filling of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) PORM OF NOTICE.--If the notice filed pursuent to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of item.

(c) EXCEPTION IN CASE OF SECURITIES ...

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, issued by any corporation (Including one Issued by a government or political subdivision thereof), with Interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of Interest or participation in, certificate of deposit or receipt for, temporary or Interim certificate for, or worrant or right to subscribe to or purchase, any of the foregoing, negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.-If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, Information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, os may be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERV CE

(REV. NOV. 1961)

#### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT	

BALTIMORE, MD.

SERIAL NUMBER S- 1687

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

A.A. & J. ANDERSON

TYPE OF TAX AND PERIOD  [a)	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
1040 1963	05 22 64	64L 52 232225203	265.46
			•
ACE OF FILING  Clerk of the Carry Queen Anne Cown Centreville, Mo	ircuit Court of aty	TOTAL	\$ 265.46
/ITNESS my hand at <u>Salisbury</u> , /	Md.		, on thi
ne_3rdday ofAugust>,	19 <u>64</u>		

(NOTE: Certificate of officer authorized by law to take ockno ledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

PART 1 - To be retained by recording office

Leroy Bell

## NOTICE OF TAX LIEN

Filed this 25 ch day of Original 1964, at 97 m. Leondefd in Liber 2 S. P. ho. 1, tole 6, a Federal Is a Lein for Queen Clune Co Charles W. Cell.

Clork (or Registrar).

FORM 668 (REV., 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United Stotes upon all property and rights to property, whether real or personol, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless onother date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the ossessment is made and shall continue until the liability for the omount so ossessed is satisfied or becomes unenforceable by reason of lapse -1 time.

# SEC. 6323. VALIDITY AGAINST MORTGAGI PLEDGEES, PURCHASERS, AND JUDGMI CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTIC Except os otherwise provided in subsection (c), lien imposed by section 6321 shall not be valld ogainst ony mortgagee, pledgee, purchaser, or lument creditor until notice thereof has been filed the Secretory or his delegate—
- (1) Under State or Territorial Lows.--In office designated by the low of the State or Territ In which the property subject to the lien is situat whenever the State or Territory has by law destanted an office within the State or Territory for filing of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) Is In such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.-Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, 'as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledgee, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security. As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation In, certificate of

posit or receipt for, temporary or interim certifie for, or warrant or right to subscribe to or purise, any of the foregoing negotiable instrument, money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-G LIEN.--If a notice of lien has been filed under section (a), the Secretary or his delegate is aurized to provide by rules or regulations the ext to which, and the conditions under which, infortion as to the amount of the outstanding obligasecured by the lien may be disclosed.

- (a) RELEASE OF LIEN. Subject to such rules regulations as the Secretary or his delegate may scribe, the Secretary or his delegate may issue o fificate of release of any lien imposed with respect any internal revenue tox If--
- (1) Llabllity Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There Is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by low (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



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U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961)

#### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

(REV. NOV. 1961)	CE OF FEDERAL IAX LIEN	UNDER INTERNAL REV	PENDE LAWS
DISTRICT			SERIAL NUMBER
Baltimore Md		<u> </u>	s - 1701
Pursuant to the provisions of the provisions of the provisions of the following-named to be a superior thereof remain unpartaxes, together with penalties, of the United States upon all	e have been assessed unde axpayer, taxes (including i id, and that by virtue of th interest, and costs that ma	r the Internal Revenue longerest and penalties) we above-mentioned state of accrue in addition the	aws of the United States which after demand for utes the amount of said ereto, is a lien in favor
NAME OF TAXPAYER			
Leroy Bell RESIDENCE OR PLACE OF BUSINESS			
Willis St. Cambridge M	1.4		
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO. (c)	AMOUNT OF ASSESSMENT (d)
941 64-06	8/13/64	5200555898	571.14
			·
PLACE OF FILING	<del></del>		
Clerk of the Circuit Cour	<del>t</del>	10	TAL \$ 571.14
Centravilla Md			
WITNESS my hand atSalist	oury-Md		, on this
he 20th day of October	, 19 <u>64</u>		
DISTRICT DIRECTOR OF INTERNAL REVENUE  Irving Machiz		hals 50	Maraya

Winfield Bratcher

## NOTICE OF TAX LIEN

Filed this 23nd day of September, 1964, at 9 m. Recorded on Keher J. S. P. Ko. 1, tales 6 a Federal Jan Leen Resord for Queen aune's Co Charles W. Cecel

Clerk (or Registrar).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date Is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of language time.

# SEC. 6323. VALIDITY AGAINST MORTG PLEDGEES, PURCHASERS, AND JUD CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NC Except as otherwise provided in subsection (lien imposed by section 6321 shall not be vagainst any mortgagee, pledgee, purchaser, a ment creditor until natice thereof has been fithe Secretary or his delegate—
- (1) Under State or Territorial Laws.-office designated by the law of the State or Te In which the property subject to the lien is sit whenever the State or Territory has by law nated an office within the State or Territory 1 filing of such notice; or
- (2) With Clerk of District Court.--In the of the clerk of the United States district court for the judicial district in which the praperty subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk af District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such farm as would be valid If filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though natice of a llen provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, far an adequate and full cansideration in maney or maney's worth, if at the time of such martgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security. As used in this subsection, the term "security" means any bond, debenture, nate, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to ar purchase, any of the foregoing negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent ta which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien Imposed with respect to any internal revenue tax if--
- (1) LiabIlity Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax Imposed by chapter 11 or the gift tax Imposed by chapter 12, has been fully satisfied or provided for,
- (2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (Including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961)	NOTICE O	F FEDERAL TAX LIEN	UNDER INTERNAL REVE	NUE LAWS
DISTRICT				ERIAL NUMBER
	timore, Md.			S - 1720
notice is hereby against the foll payment thered taxes, together	y given that there have owing-named taxpay of remain unpaid, an with penalties, intere	re been assessed unde yer, taxes (including ind and that by virtue of the est, and costs that ma	nd 6323 of the Internal Re r the Internal Revenue law nterest and penalties) wh e above-mentioned statute y accrue in addition there roperty belonging to said	vs of the United States nich after demand for es the amount of said eto, is a lien in favor
NAME OF TAXPAYER				<del></del>
Winf RESIDENCE OR PLACE	ield Bratcher OF BUSINESS	<del></del>	<del></del>	
	87. Sudlersville.	Md		<u> </u>
	TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
1962 Income	Tax	5/24/63 4/3/64	63L 52 341351836	56.23
Addl 1962 In	come Tax	4/3/64	62 D 126190	126.97
PLACE OF FILING				
Clerk of t	he Circuit Court, County, Centrevi	lle, Md.	TOTA	\$ 183.20
WITNESS my han	d at Salisbury, l	Md.		, on this,
the <u>1<b>7th</b></u> da	y of <u>September</u>	., 19 <u>64</u>		
	OF INTERNAL REVENUE	TY (Signature)	1. Walse Coll	ection Manager
Irving Macl	<u> </u>	Nohn H. Wal	sn	

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS.

Chas B. Finn (bleed)

## NOTICE OF TAX LIEN

Filed this 25 th day of Leptember 1964, at 90 m. Recorded in Liber I.S.P. Ko 1, talio 6 a Federal Das Lien for Queen Calue's Co. Charles W. Clark Cor Registrary.

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereta) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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Unless another date Is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment Is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

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- (1) Under State or Territorial Laws.office designated by the law of the State or Te
  In which the property subject to the lien is sit
  whenever the State or Territory has by law
  nated an office within the State or Territory i
  filing of such notice, or
- (2) With Clerk of District Court.--In the of the clerk of the United States district court is [udicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception. -Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or maney's worth, if at the time af such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security. As used in this subsection, the term "security" meons any bond, debenture, note, ar certificate ar ather evidence of indebtedness, issued by any carporatian (including one issued by a government or palitical subdivision thereof), with interest caupans or in registered form, share of stack, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt far, temporary or interim certificate far, or warrant ar right ta subscribe to or purchase, any of the faregoing negatiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a natice of lien has been filed, under subsection (a), the Secretary or his delegate is autharized to provide by rules or regulations the extent ta which, and the canditians under which, infarmation as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.-Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any Internal revenue tax if--
- (1) Liability Satisfied ar Unenforceable.--The Secretary ar his delegate finds that the liability far the amount assessed, tagether with all interest in respect thereaf, has been fully satisfied, has became legally unenfarceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for,
- (2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amaunt assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

#### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

_			_
$\overline{a}$	ISTR	IC.	-

BALTIMORE. MD.

SERIAL NUMBER
S - 1728

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

CHAS. B. FINN (DECD.)

RESIDENCE OR PLACE OF BUSINESS

PERRYS CORNER, GRASONVILLE, MD.

TYPE O	F TAX AND PERIOD	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
1040	1963	5 22 64	63 OP 300046	486.66
CE OF FILING	Clerk of the C	Lircuit Court of Qu	seen Anne County	486.66

WITNESS my hand at <u>Salisbury</u>, <u>Md</u>. , on this,

the 24th day of September, 1964

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

(Signature)

1 ITLE

Collection Manager

(NOTE: Certificate of officer outhorized by law to take again wledgments is not essential to the validity of Notice of Federal Tox Lien G.C.M. 26419, C.B. 1950-51. 125.)

PART 1 - To be retained by recording office

No. 209

UNITED STATES

7. Paul Meredeth

## RELEASE OF TAX LIEN

Filed this 3/st	_day of
March , 1966	
and proper entry made in Federal	l Jax
LienBook No. 2.S. P.#1_, p	age 6

Charles W. Cecil.
Clerk (or Registrar).

FORM 668 (REV. 11-61)



(REV. NOV. 1961) (Formerly Form 669)

#### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

#### CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tay Hens under Section 6325(a) LP C of 1954)

(Formerly Form 009	(IO DO USON TO ROLLOWS LIGHT UNDER SOCTION 63	25(0), 1
DISTRICT		

SERIAL NUMBER

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on September 28, 1964, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

the release	of said	l lien, insc	ofar as	the lien relates to th	e following taxes.	İ		, 1
NAME OF TAXE			1.50, 17) rds, 1947 ft					
RESIDENCE OR		PAGL (7.3) BUSINESS	THE SERVER				- '	
	A.5: 1 		• D• å	3000 <u>1800,</u> 300	eastow, id.			
TYP	PE OF TAX	AND PERIOD		ASSESSMENT DATE	REFERENCE NO.			AMOUNT OF  ASSESSMENT
<u> </u>	<del>-</del>	<u> </u>	<u> </u>					(d)
	942 942	39 (I) 12 (I)		0/25/65	52-0500112			386.70 233.40
	361	0354		2/54/64	52-050012	1 -		250.47
•	342	08 64		8/56/60	52-0508312			23.57
							,	
						!		
								r
PLACE OF FILIN	C	-		<del>-</del>	Queen Anne County	TOTAL	\$	730.20
		entropti 	·ce. M			IOIAE		*
<u>-</u>		-			_		_	
WITNESS my	hand at		. =	Baltimore, Mo	i.			, on this,
the 10th	day of	Febr	ary_	, 19 <u>66</u>				
		ē				d.		
DISTRICT DIREC		ITERNAL REVEN	NUE	BY (Signature)	Zuler	TITLE		
Irving l	Machiz		···	Die C. J. C.	U	Specia	1 Pr	ocedures Advisor

VS.

J. Paul Meredith

## NOTICE OF TAX LIEN

Filed this 28th day of September, 1964, at 9. A. m. Recolded in Xiber 21 A. ko 1, tokis 6, a Federal Jan Xien Record for Galeen Charles W. Clark to Baltons.

FORM 668 (REV. 11-61)

#### INTERNAL REVENUE CODE OF 1954

#### SEC. 6321. LIEN FOR TAXES

If any persan liable to pay any tax neglects ar refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereta) sholl be a lien in favor of the United States upon all property and rights to property, whether real or persanal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is sotisfied or becomes unenforceable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the Ilen Imposed by section 6321 shall nat be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State ar Territorial Laws,—In the office designated by the law of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filling of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United Stotes district court for the Judicial district in which the property subject to the Ilen is situated, whenever the State or Territary has not by law designated an office within the State ar Territory for the filing of such notice; or
- (3) With Clerk of District Caurt for District af Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District af Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (o)(2), such notice shall be valid notwithstanding any law of the State ar Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES ...

(1) Exception.—Even though notice of a lien pravided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as agoinst any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money ar money's warth, if of the time of such mortgage, pledge, ar purchase such martgagee, pledgee, or purchaser is without natice or knowledge of the existence of such lien.

(2) Definition of Security.--As used in this subsection, the term "security" means any band, debenture, nate, ar certificate ar ather evidence of indebtedness, issued by any corparation (including one issued by a government ar palitical subdivisian theteof), with interest coupons or in registered form, share of stock, vating trust certificate, ar any certificate of interest or participation in, certificate af depasit or receipt for, temporory or interim certificate for, or warrant ar right ta subscribe ta ar purchase, any af the faregoing negotiable instrument; or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a natice of lien has been filed under subsection (a), the Secretary ar his delegate is authorized to provide by rules ar regulations the extent to which, and the canditions under which, information as to the amount of the autstanding abligation secured by the lien may be disclased.

- (a) RELEASE OF LIEN.-Subject to such rules or regulations as the Secretory or his delegate may prescribe, the Secretory or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tox if--
- (1) Liability Satisfied or Unenfarceoble. The Secretary or his delegate finds that the liability far the amount assessed, together with all interest in respect thereof, has been fully satisfied, has became legally unenfarceable, ar, in the case af the estate tax impased by chapter 11 or the gift tax impased by chapter 12, has been fully satisfied ar pravided for; or
- (2) Band Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form af the bond and suretles therean, as may be specified by such rules ar regulations.

Form	668
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(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

#### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

	_
DISTRICT	

BALTIMORE, MD.

SERIAL NUMBER

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER

#### J. PAUL MEREDITH

RESIDENCE OR PLACE OF BUSINESS

R. D. 2 BOX 180B, QUEENSTOWN, MD.

TYF	e of tax and period	ASSESSMENT DATE	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
K\$¥	941 09 63 941 12 63 941 0364	8/24/64 8/24/64 8/24/64	52-0688112 52-0688112 52-0688112	326.76 198.48 199.47
	941 06 64	8/24/64	52-0688112	13.57
		-		
ACE OF FILIN	Clerk of the	e Circuit Court of G	Queen Anne County	
•	Centreville		TOTA	\$ 738.28

WITNESS my hand at	Salisbury, M	'd	, on this
,			,

the 24th day of September , 19 64

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

BY (Signature)

gneture)

TIFLE

Collection Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

Longe M. Jones Stevensville, The

### NOTICE OF TAX LIEN

Filed this Jih day of October , 1964, at 9 A. m. Recorded in Liber J. S. P. ho. 1, John 6, Federd Jos Lee Resort for Queen Cure's County Charles W. Celel Clerk (or Rogistrar).

FORM 668 (REV., 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects ar refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereta) shall be a lien in favor of the United States upon all property and rights to praperty, whether real ar personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless onather date is specifically fixed by law, the lien imposed by section 6321 shall arise of the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenfarceable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAG PLEDGEES, PURCHASERS, AND JUDGA CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTIL Except as otherwise provided in subsection (c), lien imposed by section 6321 shall not be valiagainst any mortgagee, pledgee, purchaser, or ji ment creditor until notice thereof has been filed the Secretary ar his delegate—
- (1) Under State or Territorial Laws.--In affice designated by the law of the State or Terr In which the property subject to the lien is situc whenever the State or Territory has by law denated an office within the State or Territory for filing of such natice; or
- (2) With Clerk af District Court.--In the c of the clerk of the United States district court for Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by low designated an office within the State ar Territory far the filing of such notice; or
- (3) With Clerk of District Court for District of Columbio.--In the office of the clerk of the United States District Court for the District af Columbio, if the property subject to the lien is situated in the District of Calumbio.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territary regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) af this section, the lien shall not be valid with respect to a security, as defined in porograph (2) of this subsection, as against ony mortgagee, pledgee, or purchoser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchose such mortgagee, pledgee, or purchoser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of Interest or participation in, certificate of debosit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or pursose, ony of the foregoing negotiable instrument; money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-IG LIEN.--If a notice of lien has been filed under bsection (o), the Secretary or his delegate is auorized to provide by rules or regulotions the exnt to which, and the conditions under which, inforation as to the amount of the outstonding obligaon secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.--Subject to such rules regulations as the Secretory or his delegate may escribe, the Secretary or his delegate may issue a rifficate of release of any lien imposed with respect any internal revenue tax If--
- (1) Liobility Sotisfied or Unenforceable.-The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.--There Is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form af the bond and sureties thereon, as may be specified by such rules or regulations.



Form	833
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U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961)	NOTICE OF	FEDERAL TAX LIEN	UNDER INTERNAL	KEVENUE	LAWS
DISTRICT BALÎT.	MORE, MD.		•	1	NUMBER 1746
Pursuant to notice is hereby against the fol payment there taxes, togethèr	the provisions of Sec y given that there have lowing-named taxpay of remain unpaid, and with penalties, intere	e been assessed unde ver, taxes (including i d that by virtue of th est, and costs that ma	nd 6323 of the Internet the Internal Revenue nterest and penalties above-mentioned stay accrue in addition roperty belonging to	al Revent laws of which catutes the	ue Code of 1954, the United States after demand for e amount of said is a lien in favor
NAME OF TAXPAYER					
RESIDENCE OR PLACE	GEORGE M. JOHNS OF BUSINESS STEVENSVILLE, MD.				
TYPE OF	TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
1040A	ADDL 1962	05 0 <b>8</b> 64	62 ME 102394		120.08
		en hoen	<u>-</u> .		
PLACE OF FILING	Clerk of the Cir Centreville, Md.		een Anne County	TOTAL \$	120.08
WITNESS my han	d at Salisbury,	Maryland			, on this,
·	y of <u>October</u>				

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

BY (Signature) Holos

T TLE

Collection Manager

(NOTE: Certificate of officer outhorized by low to take aknowledgments is not essential to the validity of Notice of Federal Tox Lien G.C.M. 26419, C.B. 1950-51, 125.)

Maryland Seafood Cooperative

## NOTICE OF TAX LIEN

Filed this 2/st day of October , 1964, at 9 A.m. Recorded in Liber 2 & Plas 1, folio 6, a Federal 2012 Record for queen anné's Co. Charles W. Colel (or Raglesson).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demond, the amount (Including ony Interest, additional omount, addition to tax, or assessoble penalty, together with any costs that may accrue in addition thereto) shall be a lien in fovor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise of the time the assessment is mode and sholl continue until the liability for the amount so assessed is satisfied or becomes unenforceoble by reason of lapse of time.

#### SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection (lien imposed by section 6321 shall not be var against any mortgogee, pledgee, purchaser, or ment creditor until notice thereof has been flithe Secretory or his delegate—
- (1) Under State or Territorial Laws.—
  office designated by the law of the State or Ti
  In which the property subject to the lien is sl
  whenever the State or Territory has by law
  nated on office within the State or Territory
  filling of such notice; or
- (2) With Clerk of District Court.--In the of the clerk of the United States district court judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by low designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien sholl not be volid with respect to a security, as defined in paragroph (2) of this subsection, as agoinst any mortgagee, pledgee, or purchoser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security. As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, issued by ony corporation (Including one Issued by o government or political subdivision thereof), with interest coupons or in registered form, shore of stock, voting trust certificate, or ony certificate of interest or participation in, certificate of deposit or receipt, for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, ony of the foregoing negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien has been filed under subsection (a), the Secretory or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (o) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien Imposed with respect to ony Internal revenue tax If--
- (1) Liability Satisfied or Unenforceoble. The Secretory or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceoble, or, in the case of the estate tax imposed by chapter 11 or the gift tox Imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted --There Is furnished to the Secretory or his delegate and accepted by him o bond that is conditioned upon the payment of the omount assessed, together with all Interest in respect thereof, within the time prescribed by low (including any extension of such time), and that is In occordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVIC:

(REV. NOV. 1961)

DISTRICT

#### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL FEVENUE LAWS

SERIAL NUMBER

DISTRICT	Baltimore, Md.				AL NUMBER <b>≒1750</b>
notice is against paymen taxes, to	ant to the provisions of Sect hereby given that there have the following-named taxpay t thereof remain unpaid, and ogether with penalties, interes United States upon all prope	e been assessed unde er, taxes (including i If that by virtue of th st, and costs that ma	r the Internal Revenue nterest and penalties) e above-mentioned st y accrue in addition	laws whicl atutes herete	of the United States h after demand for the amount of said o, is a lien in favor
	TAXPAYER  Land Seafood Cooperative  OR PLACE OF BUSINESS	Assoc.			
Kent	Narrows, Grasonville, Mo	<u> </u>			
	TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
941	06 64	10 8 64	52 0730965		1,394.01
	·				
				<u>.                                    </u>	
	of the Circuit Court of sville, Md.	Queen Anne County		TOTAL	\$ 1,394.01
WITNESS	my hand at Salisbury, Mal				, on this,
	h_day ofOctober,				
	RECTOR OF INTERNAL REVENUE	By (Signatore)	4. Wald	Coll.	ection Manager

Castle Marina

## NOTICE OF TAX LIEN

Filed this 27th

\_day of

October 1964, at 9 R. m. Recorded in Liber D. S. P. Ko. 1, folio6 Federal Day Lien Record for Queen

Cierk (or Registrer).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the some after demond, the amount (Including ony interest, additional amount, addition to tox, or assessable penalty, together with any costs that may occrue in addition theretal shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall orise of the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of

#### SEC. 6323. VALIDITY AGAINST MORTG PURCHASERS, AND PLEDGEES. CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection lien imposed by section 6321 shall not be v ogainst any mortgagee, pledgee, purchaser, c ment creditor until notice thereof has been t the Secretary or his delegate-
- (1) Under State or Territorial Laws.office designated by the law of the State or T in which the property subject to the lien is s whenever the State or Territory has by law nated an office within the State or Territory filing of such notice; or
- (2) With Clerk of District Court .-- In th of the clerk of the United States district court Judicial district in which the property subject to the lien Is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia .-- In the office of the clerk of the United States District Court for the District of Columbia. If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE, -- If the notice filed pursuant to subsection (a)(1) is in such form as would be volid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valld notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (d) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception. Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knawledge of the existence of such lien.
- (2) Definition of Security .-- As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporory or interim certificate for, or warrant or right to subscribe to or purchose, any of the foregoing negotiable instrument; or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN. If a notice of lien has been filed under subsection (a), the Secretory or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (o) RELEASE OF LIEN .-- Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to ony internal revenue tax if--
- (1) Liability Satisfied or Unenforceable .-- The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for;
- (2) Bond Accepted .-- There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof. within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions. and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 6	6	8
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(REV. NOV. 1961)

1950-51, 125.)

#### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVIC:

#### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT		SERIAL NUMBER
	Baltimore	<b>S-</b> 1756

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER		<del></del>		
Castle Marina, Inc. RESIDENCE OR PLACE OF BUSINESS				
Box 45, Chester, Ma.		,		
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE	REFERENCE NO.	j	AMOUNT OF ASSESSMENT (d)
941 03 64	09 18 64	52-0748024		1,243.62
940 12 62	09 18 64	52-0748024		280.36
		·		
PLACE OF FILING  Cherk of the Circuit Court of  Queen Anne County  Centreville, Mi.			TOTAL	\$ 1,523.98
			-	
WITNESS my hand at Se	lisbury, Md.	<u>-</u>	_	, on this
the <u>26th</u> day of <u>October</u>	_, 19 <u>64</u>			
DISTRICT DIRECTOR OF INTERNAL REVENUE  Francis G. Duehay, Acting	BY (Signature)	W Wall	Colle	ction Manager

PART 1 - To be retained by recording office

VS.

amity Corp

## NOTICE OF TAX LIEN

Filed this 27th day of October 1964, at 9 s.m. Recorded in Liber 5.8. P. ko. 1, folio 6, a federal Jan Len for Q. a. es Charles W. Clark

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable ta pay any tax neglects or refuses ta pay the same after demand, the amount (Including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a llen in favor of the United States upon all property and rights to property, whether real or persanal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date Is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment Is made and shall continue until the liability far the amount sa assessed is satisfied or becomes unenforceable by reason of lapse af time.

#### SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection (allen imposed by section 6321 shall not be vagainst any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been fil the Secretary or his delegate—
- (1) Under State or Territorial Laws,-office designated by the law of the State ar Te In which the property subject to the lien is sit whenever the State or Territory has by law nated an office within the State or Territory i filing af such notice; or
- (2) With Clerk of District Court.--In the of the clerk of the United States district court; judicial district in which the property subject lien is situated, whenever the State or Territory hos not by law designated an office within the State ar Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid If filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law af the State at Territory regarding the form or content of a notice of Ilen.

(c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsectian, as against any mortgagee, pledgee, or purchaser af such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, ar purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition af Security. As used in this subsection, the term "security" means any bond, debenture, note, or certificate ar other evidence of Indebtedness, issued by ony corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit ar receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotioble instrument; or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstonding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect ta any internal revenue tax if--
- (1) Liability SatIsfied or Unenforceable. The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, ar, in the case of the estate tax imposed by chapter 11 or the gift tox imposed by chapter 12, has been fully satisfied or provided for, or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules ar regulations.



U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVIC:

(REV. NOV. 1961)	NOTICE OF FEDERAL TAX LIEN UND	DER INTERNAL REVENUE LAWS
DISTRICT Baltim	ore, Md.	SERIAL NUMBER S- 1757 •
notice is hereby give against the followin payment thereof rer taxes, together with	provisions of Sections 6321, 6322, and 632 on that there have been assessed under the g-named taxpayer, taxes (including interest nain unpaid, and that by virtue of the about penalties, interest, and costs that may access upon all property and rights to propert	Internal Revenue laws of the United States it and penalties) which after demand for ve-mentioned statutes the amount of said rue in addition thereto, is a lien in favor
	MITY CORP.	

NAME OF TAXPAYER  AMITY CO	DRP.		
RESIDENCE OR PLACE OF BUSINESS POST OF P	FICE BOX 45, CHESTER, ME	).	
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
940 12 63	09 18 64	52 <b>-</b> 0738285	415.08
		·	
PLACE OF FILING  Clerk of Queen Ann Centrevil		то	\$ 415.08
WITNESS my hand at <u>Salis</u> the <u>26th</u> day of <u>Octobe</u>			, on this,
DISTRICT DIRECTOR OF INTERNAL REVEI		Walsh Co.	llection Manager

Maryland Serfood Co. Operation assa.

## NOTICE OF TAX LIEN

Filed this 19th day of

Dovember, 1964, at 9A m.

Recorded in Liber J. A. P. ko 1, tolio b,

Jednol Low Lieu for Queen Carthe's Co.

Charles W. Cesel

Clork (or Registrar).

FORM 668 (REV, '11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, tagether with any casts that may accrue in addition thereta) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OP LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability far the amount so assessed is satisfied or becomes unenforceable by reason af lapse of time.

#### SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOT Except as otherwise provided in subsection (c) lien imposed by section 6321 shall not be valuable and many martgagee, pledgee, purchaser, arment creditar until natice thereof has been fill the Secretary or his delegate—
- (1) Under State or Territarial Laws.-office designated by the law of the State ar Te
  In which the praperty subject to the lien is sit
  whenever the State or Territory has by low i
  nated an office within the State or Territory fi
  filing of such notice; ar
- (2) With Clerk of District Court.—In the of the clerk of the United States district court foundicial district in which the property subject to the lien is situated, whenever the State or Territary has not by law designated an office within the State or Territory for the filing of such notice, ar
- (3) With Clerk af District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Calumbia, If the praperty subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuent to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid natwithstanding any law of the State of Item.



- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to o security, as defined in paragraph (2) of this subsection, as against any martgagee, pledgee, or purchaser of such security, far an adequate and full consideration in maney or maney's warth, if at the time of such martgage, pledgee, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a gavernment ar political subdivision thereof), with interest coupons ar in registered form, shore of stack, vating trust certificate, or any certificate of interest ar participation in, certificate of deposit or receipt for, temporary or interim certificate far, ar warrant ar right to subscribe to or purchase, any af the foregaing, negotiable instrument, ar money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.—If a natice of lien has been filed under subsection (a), the Secretary or his delegate is ouharized to pravide by rules or regulations the exent to which, and the canditions under which, Infarnation as to the amount of the autstanding abligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.—Sub)ect to such rules by regulations as the Secretary or his delegate may brescribe, the Secretary or his delegate may issue a tertificate of release af any lien imposed with respect o any internal revenue tax If—
- (1) Liability Satisfied ar Unenforceable.—The Secretary ar his delegate finds that the liability for the amount assessed, together with all Interest in respect thereaf, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for;
- (2) Bond Accepted.—There is furnished to the Secretary ar his delegate and accepted by him a bond that is canditioned upon the payment of the amount assessed, tagether with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and farm of the bond ond sureties thereon, as may be specified by such rules or regulations.



U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE (REV. NOV. 1961)

#### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT		•			SERIAL NUMBER	<u> </u>
	Baltimore,	Md.	·		S- 1768	•

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954. notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor

of the United States upon all prope	rty and rights to p	roperty belonging to	said t	axpayer, to wit:
NAME OF TAXPAYER				
Maryland Seafood Co-Ope RESIDENCE OR PLACE OF BUSINESS	rative Assoc.	<u> </u>	<u> </u>	
Kent Narrows, Grasonuo	lle, Md. 21638			-
TYPE OF TAX AND PERIOD (0)	ASSESSMENT DATE (b)	REFERENCE NO.	'i'	AMOUNT OF ASSESSMENT (d)
941 03-31-64	06 19 64	<i>52-</i> 0730965		36.92
941 09-30-64	11 09 64	52-0730965		3,482.94
				·
				·
·				
		1		
	en e	A SAN TO SAN THE SAN T		
PLACE OF FILING Clerk of the Circ	uit Court of	<u> </u>		
Queen Anne County Centreville, Md.			TOTAL	\$ 3,519.86
				· · · · · · · · · · · · · · · · · · ·
WITNESS my hand at <u>Salisbury</u> , M	d•	<del></del>		, on this
the <u>19th</u> day of <u>November</u> ,	19 <u>64</u>			
DISTRICT DIRECTOR OF INTERNAL REVENUE $I_{rving\ Machiz}$	BY Sygnature)	1. Wald	TITLE Coll	ection Manager
(NOTE: Certificate of officer authorized by low to take	cknowledgments Is not esse	ential to the validity of Natice		

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•	, , , , , , , ,			

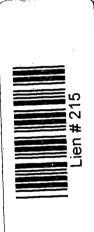
VS

# RELEASE OF TAX LIEN

· Re 10147

Filed this	8th day of
March	, 1965245M.,
and proper entry mo	
_	les he Cecil
, Ma	Clerk (or Registrar).

FORM 668 (REV. 11-61)



#### Form 668

(REV. NOV. 1961) (Formerly Form 669)

### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

### CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. o 1954)

DISTRICT //		 SERIAL NUMBER	
	Beltimore, Md.	3 - 1790	_`_

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 4, 1964 is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes. NAME OF TAXPAYER <u>John Borl & G. E. Stemard</u> RESIDENCE OR PLACE OF BUSINESS RFD // 3. Centreville. Mg. AMOUNT OF TYPE OF TAX AND PERIOD REFERENCE NO. ASSESSMENT DATE ASSESSMENT (b) (c) (a) (d) 7/20/64 1040 - 1963 63 BP 101111 1,994.61 PLACE OF FILING Clork of the Circuit Court, \$1,994.KI **TOTAL** Queen Ame County, Contraville, Md. Baltimore, Md. WITNESS my hand at\_ on this, February the 17th day of DISTRICT DIRECTOR OF INTERNAL REVENUE BY (Signature) Special Procedures Advisor Irving Machiz

(NOTER Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

John Earl + & & Steward

## NOTICE OF TAX LIEN

Filed this 4. Lh. day of December 1. 1964, at 9 A.m. Recorded in Liber 28. P. ko 1, John 6, fatural Don Lian Board Book for Queen Counci's Co. Charles W. Ce and Clark (per Records)

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights, to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OP LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.— Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES ...

- (1) Exceptian.—Even though notice of a llen provided in section 6321 has been filed in the manner prescribed in subsection. (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or maney's warth, if at the time of such mortgage, pledge, ar purchase such martgagee, pledgee, or purchaser is without notice or knawledge of the existence of such lien.
- (2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing, negotiable instrument, or moriey.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of Ilen has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, infarmation as to the amount of the autstanding abligation secured by the Ilen may be disclosed.

#### SEC. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien impased with respect to any Internal revenue tax if—
- (1) Liability Satisfied ar Unenfarceable. The Secretary or his delegate finds that the liability far the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, In the case of the estate tax imposed by chapter 11 ar the gift tax imposed by chapter 12, has been fully satisfied ar pravided far; or
- (2) Bond Accepted. There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (Including any extension of such time), and that is in accordance with such requirements relating to ferms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668 (REV. NOV. 1961) U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

			 	**
DISTRICT			 SERIAL NUMBER	
	المحدث ا	Baltimore, Md.	S - 1790	•

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER			
m John Earl & G. I	E. Steward		<del></del>
RFD # 3. Centres	rille Md		
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
1040 - 1963	7/10/64	63 BP 101111	1,994.41
	;	-	
PLACE OF FILING		<del> </del>	
Clerk of the Circuit Court Queen Anne County, Centrev		то	\$1,994.41
WITNESS my hand at <u>Salisbury</u> , M	d.		, on this,
the <u>30th</u> day of <u>November</u> ,	19_64		
DISTRICT DIRECTOR OF INTERNAL REVENUE	BY (Signature)	1 Wall	Lection Manager

Louis P. Kungelman

## NOTICE OF TAX LIEN

Filed this \_\_\_\_day of December 1964, at 9 A. m. Pecorded in Liber 2. S. P. Ko. 1, polio 6. Federal Jan Lieu Resord for PAG. Charles W. Cearl.

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount lincluding any Interest, additional amount, addition to tax, or assessable penalty, together with ony costs that may accrue in addition thereto) shall be a lien In favor of the United States upon all property and rights to property, whether real or personal, belong-Ing to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien Imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lc time.

#### SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES. PURCHASERS, AND JUDC CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NO Except as otherwise provided in subsection ( lien Imposed by section 6321 shall not be vo against any mortagaee, pledgee, purchaser, or ment creditor until notice thereof has been fi the Secretary or his delegate-

- (1) Under State or Territorial Laws.-office designated by the law of the State or Te In which the property subject to the lien is sit whenever the State or Territory has by law nated an office within the State or Territory filing of such notice; or
- (2) With Clerk of District Court .-- In the office of the clerk of the United States district court for the ludicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filling of such notice; or
- (3) With Clerk of District Court for District of Columbia .-- In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE .-- If the notice filed pursuant to subsection (a)(1) is in such form as would be valid If filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (o) of this section, the lien shall not be volid with respect to a security, as defined In paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien
- (2) Definition of Security. -As used in this subsection, the term "security" means ony bond, debenture, note, or certificate or other evidence of Indebtedness, Issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchose, ony of the foregoing negotiable instrument; or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN,--If a notice of lien has been filed under subsection (a), the Secretory or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

#### SEC. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN. -- Subject to such rules or regulations as the Secretory or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--
- (1) Liability Satisfied or Unenforceable. The Secretory or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, hos been fully satisfied or provided for:
- (2) Bond Accepted .-- There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof. within the time prescribed by low (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Form	668	

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

(REV.	NO∜.	1961)
DISTRIC	T.	

BALTIMORE, MD.

SERIAL NUMBER

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition hereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER  Louis P. Kunze	lman		
RESIDENCE OR PLACE OF BUSINESS  Chester, Maryl	and		
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
1040 DEL. 1962	7/24/64	62 DP 25310	400.00
	v		
PLACE OF FILING  Clerk of The C  Centreville, N	Circuit Court of Qu	een Anne County	TOTAL \$ 400.00
WITNESS my hand at <u>Salisbury</u> ,	Md.		, on this
the <u>17th</u> day of <u>December</u>	, 19 <u>_64</u> _		
DISTRICT DIRECTOR OF INTERNAL REVENUE  Irving Machiz	By Signature)	1. Wals	TTLE Collection Manager

James N. Whitties

## NOTICE OF TAX LIEN

Filed this 22 nd day of

December , 1964, at 9 p. m.

Resorded in Liber 2 & P. 200 1, folio
6 a federal Las dien Revord for

Qa. Co. Charles W. Ceel

Clork (or Registrar).

FORM 668 (REV., 11-61)

#### SEC. 6321. LIEN FOR TAXES

If ony person llable to pay any tax neglects or refuses to pay the same after demond, the amount (including any interest, additional omount, addition to tox, or assessoble penolty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall orise at the time the assessment is made and shall continue until the liability for the amount so assessed is setting or becomes unenfarceoble by reason af laps time.

# SEC. 6323. VALIDITY AGAINST MORTGAG PLEDGEES, PURCHASERS, AND JUDGN CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTIC Except as otherwise provided in subsection (c), lien imposed by section 6321 sholl not be valid against any mortgagee, pledgee, purchaser, or in ment creditor until notice thereof hos been filed the Secretary or his delegate—
- (1) Under State or Territorial Lows.--In office designated by the law of the State or Terr In which the praperty subject to the lien is situd whenever the State or Territory hos by law do noted an office within the State or Territory for filing af such notice, or
- (2) With Clerk of District Court,--In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated on office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court far District of Columbio.--In the office of the clerk of the United States District Caurt for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be volid If filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a natice of lien.

.(c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception - Even though notice of a lien provided in section 6321 has been filed in the monner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase is without notice or knowledge of the existence of such lien.

(2) Definition of Security. As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupans or in registered form, hore of stock, voting trust certificate, or any certifite of interest or participation in, certificate of interest or participation in, certificate of interest or receipt for, temporary ar interim certifite for, or warrant or right to subscribe to or pursue, any of the foregoing negotiable instrument, money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-IG LIEN.--If a notice of lien has been filed under bsection (a), the Secretary or his delegate is auorized to provide by rules or regulotions the exnt to which, and the conditions under which, inforation as to the amount of the outstanding obligabn secured by the lien may be disclosed.

## C. 6325. RELEASE OF LIEN OR PARTIAL DIS-

- (a) RELEASE OF LIEN.--Subject to such rules regulations as the Secretary or his delegate may escribe, the Secretary or his delegate may issue a artificate af release of any lien imposed with respect to any internal revenue tax If--
- (1) Liability Satisfied or Unenforceable.--The Secretory or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for,
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him o bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules ar regulations.



		TMENT - INTERNAL REVENUE SERVI		
(REV. NOV. 1961) NOTICE OF	FEDERAL TAX LIE	N UNDER INTERNAL	REVEN	UE LAWS
DISTRICT			SERIA	AL NUMBER
Baltimore Md		<u> </u>	s	-1810
Pursuant to the provisions of Section notice is hereby given that there have against the following-named taxpaye payment thereof remain unpaid, and taxes, together with penalties, interest of the United States upon all proper	been assessed und or, taxes (including that by virtue of the t, and costs that mo	er the Internal Revenu interest and penalties ne above-mentioned s ay accrue in addition	e laws o ) which tatutes thereto	of the United States a after demand for the amount of said o, is a lien in favor
NAME OF TAXPAYER				
James H Whittico RESIDENCE OR PLACE OF BUSINESS				
112 Holton St Centreville M	d			
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	-	AMOUNT OF ASSESSMENT (d)
	<del> </del>			
Income Addl 1962	3/13/64	62D 124667		126.53
				) S
				1
				ì
-			- "	
PLACE OF FILING		· <del></del>		
Clerk of the Circuit Court QueenAnne County Centreville Md			TOTAL	\$ 126.53
WITNESS my hand at <u>Salisbury Md</u>				, on this,
the <u>loth</u> day of <u>Decembe</u> r,	19 <u>-64</u> -			
DISTRICT DIRECTOR OF INTERNAL REVENUE	BY (Signature)	11 12	TILE Acting	Collection Manag
Irving Machiz				

VS.

## RELEASE OF TAX LIEN

Filed this	2H.	٠
	<del></del>	day of
Filor	1012, 19 <u>7</u>	6 10:44AM.
and proper entry	9	P
•	# ,	
Bool	k No, p	age
Chic		LERIO
		lerk (or Registrar).
		الدائد -

FORM 668 (REV. 12-74)

Lien # 218

			· · · · · · · · · · · · · · · · · · ·	!	
Form 668 (REV. 12-74)		FREASURY-INTERNAL REVENUE SERV EELEASE OF FEDERAL TAX	-	For Optional U	Ise By Recording Office
DISTRICT					
Baltimore		SERIAL NUMBER S-1812		i	
6325(a), Internal Revenue merated below, together that the lien for such ta proper officer in the of December 22	ue Code, have been s with all statutory ad exes and statutory ad ffice where notice of 1964 e release of said lien, Samuel C.	ed taxpayer the requirement tatisfied with respect to the diditions provided by Section ditions has thereby been respectively. In the section of the section	ne taxes enu- on 6321; and eleased. The was filed on nake notation	CHARLES W. CECH. C. FOR	REGORDED IN LIBER FOLKS
					UNPAID BALANCE
KIND OF TAX . (a)	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT	IDENTIFYING NU	JMEER	OF ASSESSMENT (e)
1040	1963	8-21-64	63 OP 401:	241	483.06
		-			
PLACE OF FILING	Queen Anno	the Circuit Court e County le, Maryland		TOTAL	\$ 483.06
WITNESS my hand at		Baltimore,	Maryland		, on thi
the 20th day of Febr		2			, , ,
SIGNATURE	Hamm	TITLE	Chief, Special	Procedui	res Staff
	25.)	v to teke ecknowledgments is n		of Notice of I	Federel Tax Lien G.C.M.

VS.

Samuel O. Cokey

## NOTICE OF TAX LIEN

Filed this 22 nd day of

Secundary 1964, at 98 m.

Recorded in Liber J. S. P. Ko. 1, folio 6

Federal Jat Lieu Record for. Q. a. Co.

Charles W. Ceeel

Clark (our Rogistrar).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, tagether with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all praperty and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.— Except as otherwise provided in subsection (c), the Ilen Imposed by section 6321 shall not be valid as ogainst any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof hos been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice, or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia. --In the office of the clerk of the United States District Court for the District of Columbio, If the property subject to the lien is situated in the District of Columbio.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regording the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though natice of a llen provided in sectian 6321 has been filed in the manner prescribed in subsection (a) af this section, the llen shall not be valid with respect to a security, as defined in paragraph (2) of this subsectian, as against any mortgagee, pledgee, or purchaser of such security, far an adequate and full consideration in maney or money's warth, if at the time of such martgage, pledge, or purchase such martgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.-As used in this subsection, the term "security" means any bond, debenture, nate, ar certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupans ar in registered farm, share of stack, voting trust certificate, ar any certificate of interest or participation in, certificate of deposit or receipt for; temparary or interim certificate for, or warrant ar right to subscribe to ar purchase, any of the foregoing negotiable instrument; or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the canditians under which, information as to the amount of the autstanding abligation secured by the lien may be disclosed.

#### SEC. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any Internal revenue tax If--
- (1) Liability Satisfied or Unenfarceable.--The Secretary or his delegate finds that the liability far the amount assessed, tagether with all interest in respect thereof, has been fully satisfied, has became legally unenfarceable, or, in the case at the estate tax impased by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such regulrements relating to terms, canditians, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

	Form	668
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U. S, TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

payment thereof remain unpaid, and taxes, together with penalties, interes of the United States upon all prope  NAME OF TAXPAYER  Samuel C Cohey  RESIDENCE OR PLACE OF BUSINESS Centreville Md	t, and costs that mo	y accrue in additior	therete	o, is a lien in favor
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
1040 1963	8 21 64	63 OP 401241		483.06
	شر د دروی این از این			
· · · · · · · · · · · · · · · · · · ·				
PLACE OF FILING  Clerk of the Circuit Court  Queen Anne County, Centreville Mo			TOTAL	\$ 483.06
WITNESS my hand at $S_{alisbur}$ the <u>l6th</u> day of <u>December</u> ,				, on this,
DISTRICT DIRECTOR OF INTERNAL REVENUE  Irving Machiz	BX (Signatyle)	Roym	ilTLE <b>/ cti</b> ng	Collection Manage

VS.

E. R. & M. J. Bradley

## NOTICE OF TAX LIEN

Filed this 19th day of January, 1965, at 92 m. Recorded in Liher J. S. Pho 1, Holio 6, heles I Jan Lun levere Born for P. C. Co. Charles W. Check for Registrant.

FORM 668 (REV.: 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date Is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment Is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lar time.

# SEC. 6323. VALIDITY AGAINST MORTGA PLEDGEES, PURCHASERS, AND JUDG. CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOT Except as otherwise provided In subsection (c) llen Imposed by section 6321 shall not be val against any mortgagee, pledgee, purchaser, or ment creditor until notice thereof has been file the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In office designated by the law of the State or Ter in which the property subject to the lien is situ whenever the State or Territory has by law c nated an office within the State or Territory fo filing of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any martgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of Interest or participation in, certificate of leposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purhase, any of the foregoing negotiable instrument; or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-NG LIEN.--If a notice of lien has been filed under ubsection (a), the Secretary or his delegate is auhorized to provide by rules or regulations the exent to which, and the conditions under which, infornation as to the amount of the outstanding obligalon secured by the lien may be disclosed.

#### EC. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.--Subject to such rules in regulations as the Secretary or his delegate may rescribe, the Secretary or his delegate may issue a pertificate of release of any lien imposed with respect to any internal revenue tax if--
- (1) Liability Satisfied or Unenforceable. The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, or
- (2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that Is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961)

### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT	SERIAL NUMBER
Baltimore, Md.	S- 1828
Pursuant to the provisions of Sections 6321 6322 and 633	23 of the Internal Payanus Code of 1054

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for

NAME OF TAXPAYER  E. R. & M.	T. Bradleu			
RESIDENCE OR PLACE OF BUSINESS				
Grasonville	e. Md.	<del></del>		<del></del>
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	ı	AMOUNT OF ASSESSMENT (d)
1040 1963	05 28 64	64L 52 25203790	01	98.57
	<i>:</i>			
	1			
•	-			
	1			·
•		·		
PLACE OF FILING CLORK OF The Circ				-
Centreville, Md.	cuit Court Of Que	en Anne County	TOTAL	\$ 98.57
·				.l
WITNESS my hand at <u>Salisbury</u>	, Md.			, on this,
the <u>15th</u> day of <u>January</u>	_, 19 <u>65</u>			
Acting	1			
DISTRICT DIRECTOR OF INTERNAL REVENUE Francis G. Duehay	BY (Sidentore)	L. Wals	TITLE	ection Manager

(NOTE: Certificate of officer authorized by law to take aknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS.

Wrights Delicatessen Inc

## NOTICE OF TAX LIEN

Filed this 22 nd

\_day of

Reforded fin Liber I. I. P. ko 1, Jolio 6, Federal Box Lien Record for Desen aures 60 Charles W. Ceel.

Clerk (or Recistration.

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If ony person liable to poy ony tox neglects or refuses to poy the same after demond, the amount (Including ony interest, additional amount, addition to tox, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in fovor of the United States upon all property and rights to property, whether real or personal, belanging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless onother dote is specifically fixed by law, the lien imposed by section 6321 shall arise of the time the assessment is made and shall continue until the liability for the amount so assessed is sotisfied ar becomes unenforceable by reason af lapse time.

# SEC. 6323. VALIDITY AGAINST MORTGAGE PLEDGEES, PURCHASERS, AND JUDGME CREDITORS.

(o) INVALIDITY OF LIEN WITHOUT NOTICI Except as otherwise provided in subsection (c), Ilen imposed by section 6321 shall not be volid against ony mortgogee, pledgee, purchoser, or jument creditor until notice thereof hos been filed the Secretory or his delegate—

(1) Under State or Territorial Lows.--In office designoted by the law of the State or Territ in which the property subject to the lien Is situal whenever the State or Territory hos by low dernated on office within the State or Territory for filing of such nattee; ar

(2) With Clerk of DIstrict Court,--In the office of the clerk af the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by low designated on office within the State ar Territory for the filing af such notice; ar

(3) With Clerk of District Court for District of Columbio.--In the office of the clerk af the United Stotes District Court for the District of Columbia, If the property subject to the lien is situoted in the District of Columbia.

(b) FORM OF NOTICE.—If the notice filed pursuont to subsection (al(1) is in such form as would be volid If filed with the clerk of the United Stotes district court pursuant to subsection (al(2), such notice shall be valid notwithstanding ony low af the Stote or Territory regarding the form ar cantent af a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.--Even though notice of a lien provided In section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien sholl not be valid with respect to o security, as defined in porograph (2) of this subsection, as against any mortgagee, pledgee, or purchoser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security -- As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or ony certificate of interest or participation in, certificate of

osit or receipt for, temporary or interim certifib for, or warraat or right to subscribe to or purse, any of the foregoing negotiable instrument; money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-ELIEN.--If a notice of lien has been filed under section (a), the Secretory or his delegate is aurized to provide by rules or regulations the ext to which, and the conditions under which, infortion as to the omount of the outstanding obligah secured by the lien moy be disclosed.

#### . 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

(a) RELEASE OF LIEN.--Subject to such rules regulations as the Secretary or his delegate moy scribe, the Secretary or his delegate may issue o tificate of release of ony lien imposed with respect any internol revenue tox If--

(1) Llability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted.—There is furnished to the Secretory or his delegate and accepted by him o band that is conditioned upon the payment of the omount ossessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in occordance with such requirements relating to terms, conditions, and form of the band and sureties thereon, as may be specified by such rules or regulations.



Form 668

(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT -			<del>_</del>	SERIAL NUMBER	
	BALTIMORE, MD.	_		S- 1836	

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for

IAME OF TAXPAY	ER WRIGHTS DELICATED	SSEN INC.		
ESIDENCE OR PLA	CE OF BUSINESS STEVENSVILLE, MD.	•		
TYPE	OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
<b>##</b> 941	12-31-63	11/13/64	52-0733623	156.90
941	03-31-64	12/31/64	52 <b>-</b> 073362 <b>3</b>	438.53
·				
		·		
	er.		•	
			- 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	
ACE OF FILING	Clerk of the Circu Queen Anne County Centreville, Md.	uit Court of THIN	To	OTAL \$ 595.43
ITNESS my ho	and at <u>Salisbury</u> , Mo	i	<del></del>	, on th
<sub>e</sub> 21st _c	I Ianuani	10 65		
e_ <u>13</u> ,c	lay of <i>January</i> ,	19 <u>65</u>	• •	
STRICT DIRECTOR	R OF INTERNAL REVENUE	BY (Signature)	10 . Va TITE	
		[ [ #]	MY A // A	cting

ous Sesfood Co-of assu

## NOTICE OF TAX LIEN

Filed this Jih day of Jebruary 1965, at 9 m. Decorded in Liber 2. A. P. Ko.; tolis 6, Federal 200 Lieu Record Books for Queen anne 20 Charles W Cell Clerk (or Registrar).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If ony person liable to pay ony tax neglects or réfuses to pay the same after demand, the amount (including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date Is specifically fixed by law, the Ilen imposed by section 6321 shall arise at the time the assessment Is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse c time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEE: PLEDGEES, PURCHASERS, AND JUDGMEN CREDITORS.

- (o) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c), th lien imposed by section 6321 shall not be valid a ogainst any mortgagee, pledgee, purchaser, or jude ment creditor until notice thereof has been filed be the Secretory or his delegate—
- (1) Under State or Territorial Laws.--In the office designated by the law of the State or Territor In which the property subject to the lien is situated whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice, or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated on office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia. --In the office of the clerk of the United States District Court for the District of Columbio, If the property subject to the lien is situated in the District of Columbio.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as ogainst any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, issued by any corporation (Including one Issued by a government or political subdivision thereof), with interest coupons or in registered form,
  - of stock, voting trust certificate, or any certifiof interest or participation in, certificate of sit or receipt for, temporary or interim certififor, or warrant or right to subscribe to or pur-, any of the foregoing negotiable instrument, oney.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-LIEN.--If a notice of lien has been filed under action (a), the Secretary or his delegate is auzed to provide by rules or regulations the exto which, and the conditions under which, inforon as to the amount of the outstanding obligasecured by the Ilen may be disclosed.

#### 6325. RELEASE OF LIEN OR PARTIAL DIS-HARGE OF PROPERTY.

- (a) RELEASE OF LIEN.--Subject to such rules gulations as the Secretary or his delegate may ribe, the Secretary or his delegate may issue a conficate of release of any lien Imposed with respect to ony internal revenue tax If--
- (1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax Imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.--There Is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is In accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Form	668
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U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

RESIDENCE OR PLACE OF		food Co-op Assn Md.	Inc.	
TYPE OF TAX	AND PERIOD	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
Exc 138 2290 Beg. 7	64 DEL.	11 27 64	EI 52 0730965	334.33
	lerk of the Ci	rcuit Court of Quit.	ueen Anne County	\$ 334.33

(NOTE: Certificate of officer authorized by law to take arknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS.

Maryland Seaford Conferetine

## NOTICE OF TAX LIEN

Filed this 15th

FORM 668 (REV. 11-61)

\_day of

March, 1965, at 9 m. Record 3 & Pho Galio 6 a Jederal Jas Lun Record Book for June Cours Charles W. Celel

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to poy the same after demand, the amount (Including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 sholl arise at the time the assessment is mode and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

#### SEC. 6323. VALIDITY AGAINST MORTGAC PLEDGEES, PURCHASERS, AND JUDGA CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTIFIESCEPT as otherwise provided in subsection (c), lien imposed by section 6321 shall not be valified against any mortgagee, pledgee, purchaser, or jument creditor until notice thereof has been filed the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In affice designated by the law of the State or Terrin which the property subject to the lien is situc whenever the State or Territory hos by law denated an office within the State or Territory for filing of such notice; or
- (2) With Clerk of District Court.--In the of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; ar
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) Is In such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien sholl not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of eposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purhase, any of the foregoing negatioble instrument; money.
  - (d) DISCLOSURE OF AMOUNT OF OUTSTAND-IG LIEN.--If a notice of lien has been filed under bsection (a), the Secretary or his delegate is auorized to provide by rules or regulotions the exnt to which, and the conditions under which, inforation os to the omount of the outstanding obligapn secured by the lien may be disclosed.

#### C. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.--Subject to such rules regulations as the Secretory or his delegate may escribe, the Secretary or his delegate may issue a rtificate of releose of any lien imposed with respect any internal revenue tox if--
- [1] Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, tagether with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is In accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, os may be specified by such rules or regulations.



Form 668		U. S. TREASURY DEPART	MENT - INTERNAL REVENUE SERV	′IC∷	
(REV. NOV. 1961)	NOTICE OF	FEDERAL TAX LIE	N UNDER INTERNAL	REVEN	UE LAWS
DISTRICT	·			SERI	AL NUMBER
Balt	lmore				S- 1892
notice is hereby against the follo payment there axes, together	the provisions of Sec y given that there have lowing-named taxpay of remain unpaid, and with penalties, intere States upon all prope	e been assessed undo ver, taxes (including d that by virtue of th st, and costs that mo	er the Internal Revent interest and penaltiene ne above-mentioned : ay accrue in addition	ue laws s) which statutes hereta	of the United States h after demand for the amount of said o, is a lien in favor
NAME OF TAXPAYER		<del></del>			
	Maryland Seafood	d Cooperative Ass	oc	<u> </u>	
RESIDENCE OR PLACE	E OF BUSINESS Kent Narrows	Grasonville Mary	land 21638_		
	<del></del>				AMOUNT OF
TYPE OF	TAX AND PERIOD (a)	ASSESSMENT DATE 18	TERMAL REVERÈFERENCE NO. EDURE (c)		ASSESSMENT (d)
941	64-12	February 16,196	5 52-0730965		\$ 681.27
		}			
•					}
			1		
,					
					-
Queer	k of the Circuit Co n Annes County erville, Maryland	purt		TOTAL	\$ 681.27
WITNESS my han	d atSali	sbury, Maryland			, on this,
the <u>10 th</u> da	y of <u>March</u>	, 19 <u>65</u>	•		
		1		- <del></del>	
DISTRICT DIRECTOR (	OF INTERNAL REVENUE	By (Signature)	1 Walla	TITLE	
	Machiz	Malla VA	· / ves	Colle	ction Manager
NOTE: Certificate of a	officer authorized by law to take	acknowledgments is not esse	ntiol to the validity af Natice	a Federal	Tax Lien G.C.M. 26419, C.B.

1950-51, 125.)

VS.

Clifton R. Wright.

## NOTICE OF TAX LIEN

Filed this 2 feb. day of March 1965, at 9 f. m. Recorded in Liber 2 & Pko 1 folio 6, Federal 2 ax Leen Record for Cheen aim's Co. Charles W. Clerk (or Rosinteer).

FORM 668 (REV. 11-61)

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#### SEC. 6321. LIEN FOR TAXES

If ony person llable to pay any tax neglects or refuses to pay the same after demond, the amount [including any Interest, additional omount, addition to tax, or ossessable penalty, together with ony costs that may accrue in addition thereto) shall be o lien In favor of the United States upon all property and rights to property, whether real or personol, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

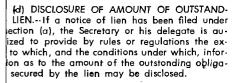
Unless onother dote is specifically fixed by law, the lien imposed by section 6321 shall arise of the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reoson of lapse time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEI PLEDGEES, PURCHASERS, AND JUDGMEI CREDITORS.

- (o) INVALIDITY OF LIEN WITHOUT NOTICE Except os otherwise provided in subsection (c), t lien imposed by section 6321 shall not be valid ogainst ony mortgagee, pledgee, purchaser, or jud ment creditor until notice thereof hos been filed the Secretary or his delegate—
- (1) Under Stote or Territoriol Lows,--In t office designated by the low of the State or Territo In which the property subject to the lien is situate whenever the State or Territory has by law desinated an office within the State or Territory for t filling of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the Judiciol district In which the property subject to the Ilen is situated, whenever the State or Territory has not by law designated on office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE,—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding ony law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as a ogainst any mortgagee, pledgee, or purchoser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certifi
  - of Interest or participation in, certificate of osit or receipt for, temporary or Interim certififor, or warrant or right to subscribe to or purse, ony of the foregoing negotioble instrument; honey.



### 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.--Subject to such rules egulations as the Secretary or his delegate may cribe, the Secretary or his delegate may issue o ficate of releose of ony lien imposed with respect to ony internal revenue tax if--
- (1) Liability Satisfied or Unenforceable. The Secretory or his delegate finds that the liability for the amount ossessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, or
- (2) Bond Accepted.--There is furnished to the Secretory or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Form 668

(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT			SERIAL NUMBER
Baltimore, Md.			S 1903
Pursuant to the provisions of Sect notice is hereby given that there have against the following-named taxpay payment thereof remain unpaid, and taxes, together with penalties, interes of the United States upon all prope	e been assessed und er, taxes (including If that by virtue of tl st, and costs that mo	er the Internal Revenue linterest and penalties) when above-mentioned states at accrue in addition the	Revenue Code of 1954, aws of the United States which after demand for tutes the amount of said tereto, is a lien in favor
NAME OF TAXPAYER			
Clifton R. Wright RESIDENCE OR PLACE OF BUSINESS			
Barclav. Marvland		·	
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE _(b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
1963 Income Tax	9/18/64	63 OP 700351	238.94
•			
		\	
PLACE OF FILING		<u> </u>	
Clerk of the Circuit Court, Queen Anne County, Centrevi	lle, Md.	т.	OTAL \$ 238.94
WITNESS my hand at <u>Salisbury, M</u> a	ryland		, on this,
the <u>25th</u> day of <u>March</u> ,	19 <u>65</u>		
DISTRICT DIRECTOR OF INTERNAL REVENUE	BY (Signature)	1th. Waly	Ē
Irving Machiz	John H. I		Collection Manager
(NOTE: Certificate of officer authorized by law to toke 1950-51, 125.)	acknowledgments is not esse	entiol to the validity of Notice of F	eaerai iax Lien G.C.M. 26419, C.B.

Charles E. Baker

## NOTICE OF TAX LIEN

Filed this\_

Recorded in Liber 31 Pho 1, John 6. a Federal Jan Lun for Queen auno's Co.

Charles W. Celel

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tox, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belong-Ing to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall grise of the time the assessment is made and shall continue until the liability for the amount so assessed is satisfled or becomes unenforceable by reason of lapse at

#### SEC. 6323. VALIDITY AGAINST MORTGAC PLEDGEES, PURCHASERS. AND JUDGA CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE Except as otherwise provided in subsection (c), Hen imposed by section 6321 shall not be valid against any mortgagee, pledgee, purchaser, or ju ment creditor until notice thereof has been filer the Secretary or his delegate-
- (1) Under State or Territorial Laws.--In affice designated by the law of the State or Terri In which the property subject to the lien is situe whenever the State or Territory hos by law de nated an office within the State or Territory for filing of such notice; or
- (2) With Clerk of District Court .- In the o af the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia .-- In the office of the clerk of the United States District Court for the District of Columbia. If the property subject to the lien is situated in the District of Columbio.
- (b)' FORM OF NOTICE .-- If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State ar Territary regarding the form or content of a notice of llen.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception, -- Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (o) of this section, the llen shall not be valid with respect to a security, os defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security. As used In this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of Interest or participation in, certificate of reposit or receipt for, temporary or interim certifipte for, or warrant or right to subscribe to or purase, ony of the foregoing negotiable instrument; money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-NG LIEN.--If a notice of lien has been filed under bsection (a), the Secretary or his delegate is auorized to provide by rules or regulations the ex-Int to which, and the conditions under which, inforlation as to the amount of the outstanding obligaon secured by the lien may be disclosed.

#### C. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN,... Subject to such rules regulations as the Secretary or his delegate mov escribe, the Secretary or his delegate may issue a rtificate of release of any lien imposed with respect any internal revenue tax If--
- (1) Liability Satisfied or Unenforceable...The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become leavily unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for:
- (2) Bond Accepted .-- There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all Interest In respect thereof. within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions. and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Form 668

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERV CE

(REV. NOV. 1961)

### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore, Md.				AL NUMBER - 1904
Pursuant to the provisions of Se notice is hereby given that there have against the following-named taxpa payment thereof remain unpaid, artaxes, together with penalties, intereof the United States upon all property.	ve been assessed und yer, taxes (including nd that by virtue of the est, and costs that me	er the Internal Revenue interest and penalties ne above-mentioned st ay accrue in addition	al Reve e laws ) which atutes thereto	enue Code of 1954 of the United State of after demand for the amount of sai o, is a lien in favo
NAME OF TAXPAYER  Charles E. Baker	·			
RESIDENCE OR PLACE OF BUSINESS  Box 165 Sudlersville	e. Md.			
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE	REFERENCE NO.		AMOUNT OF ASSESSMENT [d]
1962 Income Tax	12/6/63	т 87(64)		384.97
				-
PLACE OF FILING	<del>-                                    </del>	<del></del>		
Clerk of the Circuit Cou Queen Anne County, Centre			TOTAL	\$ 384.97
				<u> </u>
WITNESS my hand at <u>Salisbury,</u> N	iaryland	<del></del>		, on th
the <u>25th</u> day of <u>March</u>	_, 19 <u>_65</u>			
DISTRICT DIRECTOR OF INTERNAL REVENUE	BY (signature)	th Walsh	TITLE	
Irving Machiz	/ Make II Ma	1-h	1107700	tion Manager

No	2	2	5
	 		_

RELEASE OF TAX LIEN

R 12607

Filed this	20th day of
_ Septemb	n, 1965 10:250M.,
and proper entry (	nade in . T. S. P
	lo, page
0	Clerk (or Registrar).

FORM 668 (REV. 11-61)

\* 1.00pd



### Form 668

(REV. NOV. 1961)

### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

## CERTIFICATE OF RELEASE OF FEDERAL T/X LIEN (To be used to Release Tax Liens under Section 6325(a), J.R.C. of 1954)

DISTRICT Ballings		is under section 6323(8), f.R.C.		L NUMBER
I hereby certify that as to the follon Revenue Code of 1954, have been so all statutory additions provided by Se has thereby been released. The prowas filed on April 2, 15 the release of said lien, insofar as the second state of the second	atisfied with respect action 6321; and that oper officer in the o 9 <u>65</u> , is hereby autho	to the taxes enumer t the lien for such tax office where notice of orized to make notat	ated be es and interna	low, together with statutory additions Il revenue tax lien
NAME OF TAXPAYER	lorial Steward			
RESIDENCE OR PLACE OF BUSINESS				
TYPE OF TAX AND PERIOD [a]	ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
1040 A6A1 1963	9 - 25 - 64	63 FE 103067		327.99
	·			
PLACE OF FILING  Clerk of Circuit Co  Cuech Annes County  Centreville, Maryla		·	TOTAL	\$ 327.99
WITNESS my hand at	Baltimore, Md	•		, on this,
the 16th day of September,	19 65			
DISTRICT DIRECTOR OF INTERNAL REVENUE  Irving Machiz	BY (Signature)		TILE Specia	l Procedures Advis

Ralph R. + Gloria L. Steward Grasswille, Md

## NOTICE OF TAX LIEN

Filed this Jul day of

April 1965, at 97. m.

Recorded in Liber J. S. P. Ko. 1, folio 6, a

Jederal Jan Record for Queen lever's Co.

Charles W. Celel

Clork (or-Registrar).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with ony costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether reol or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another dote Is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment Is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.— Except as otherwise provided in subsection (c), the Ilen imposed by section 6321 shall not be valid as ogainst any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbio, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding ony law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with Interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien hos been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

#### SEC. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if--
- (1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for,
- (2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668

(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

•	· \		 		
DISTRICT	•	-	 	SERIAL NUMBER	
	Baltimore	•		S- 1906	

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

of the United States upon all pro	operty and rights to p	roperty belonging to	said t	taxpayer, to wit:
NAME OF TAXPAYER	GloriaL Steward			
RESIDENCE OR PLACE OF BUSINESS		<u> </u>		
Grasonville	e, Maryland	<u> </u>		
TYPE OF TAX AND PERIOD	ASSESSMENT DATE (b)	REFERENCE NO.	1 <b>1</b>	AMOUNT OF ASSESSMENT (d)
1040 Addl 1963	9 - 25 - 64	63 ME 108067		327.99
				,
PLACE OF FILING		<u> </u>	-	
Clerk of Circuit Queen Annes Count Centreville, Mary	у		TOTAL	\$ 327.99
WITNESS my hand atSa	lisbury, Maryland			, on this,
the 29 th day of March	, 19 <u>65</u>			
DISTRICT DIRECTOR OF INTERNAL REVENUE	BY (Signature)		TITLE	
Irving Machiz	John by	. Walf	Colle	ction Manager
(NOTE: Certificate af afficer authorized by law to	take acknowledgments is not esse	ntial ta the validity af Notice a	f Federal	Tax Lien G.C.M. 26419, C.B.

vs.

## RELEASE OF TAX LIEN

· · · · · · · · · · · · · · · · · · ·
Filed thisday of
Tabruan, 1976 10:44 A.M.
and proper entry made in TSP
Book No, page
Clerk (or Registrar).
FORM 668 (REV. 12-74)

			<u> </u>		
Form 668		TREASURY-INTERNAL REVÊNUE SEF	\$ 45°	For Option	al Use By Recording Office
(REV. 12-74)	CERTIFICATE OF F	RELEASE OF FEDERAL TA	LIEN		
DISTRICT	_	SERIAL NUMBER S-1915		•	
Baltimor					
6325(a), Internal Remerated below, toget that the lien for such proper officer in the April 20	venue Code, have been sher with all statutory and taxes and statutory and office where notice of the release of said lien,	ed taxpayer the requireme satisfied with respect to a ditions provided by Sect ditions has thereby been internal revenue tax lier, is hereby authorized to insofar as the lien relates	the taxes enu- ion 6321; and released. The n was filed on make notation	CHARLES W. CECIL	RECORDED IN LINES 1976 FEB 24 AI
	Samuel C. *Col	ley			AH IO
RESIDENCE	<del></del>				
	Centreville,	Maryland		RX DES	
KIND OF TAX	TAX PERIOD ENDED	DATE OF ASSESSMENT	IDENTIFYING (d		UNPAID BALANCE OF ASSESSMENT (e)
1040	1962	12-18-64	62 D 140	661	346.46
PLACE OF FILING	Clark of C				
	Queen Anne	ircuit Court s County e, Maryland	·	тот	AL \$ 346.46
MUTNESS		Baltimore,	Maryland		22.00
WITINESS MY Nand at		20101010	y		, on this
the 20th day of Fe	ebruary , 19 76				
		$\supset$			
SIGNATURE		TITLE	Chief, Specia	1 Procedu	ıres Staff
(NOTE: Cartificate	of officer authorized by law	v to take acknowledgments is	ot essential to the vali	dity of Notice	of Federal Tax Lien G.C.M.
26419, C.B. 1950-1	, 125.)				
1nt	· P.	ART 3 — To be used for re	cording purposes		

Int

VS.

Samuel C. Cohey

## NOTICE OF TAX LIEN

Filed this 20th day of

April , 1965 , at 9 A.m.

Recorded in Liher 2 S. P. ko. 1, polio 6

Federal Jos Lein for queen and of eo.

Charles W. Cleil

Cierk (car-Registrar).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belanging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

#### SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Calumbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of iten.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such martgage, pledge, or purchase such martgagee, pledgee, or purchaser is without notice or knawledge of the existence of such lien.
- (2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtédness, issued by any corporation (Including one Issued by a government or political subdivision thereof), with Interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of Interest or participation in, certificate of deposit or receipt for, temporary or Interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing, negotiable Instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a natice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, infarmation as to the amount of the outstanding obligation secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any Internal revenue tax If--
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability far the amount assessed, together with all Interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, os may be specified by such rules or regulations.

	440	
Form	66B	

Form 668	·	U. S. TREASURY DEPART	MENT - INTERNAL REVENUE SERVICE	
(REV. NOV. 1961)	NOTICE OF	F FEDERAL TAX LIEN	UNDER INTERNAL REVE	NUE LAWS
STRICT			S	ERIAL NUMBER
	timore			S - 1915
Pursuant to	the provisions of Sec	tions 6321, 6322, ai	nd 6323 of the Internal Re	evenue Code of 195
otice is hereb	y given that there have	e been assessed unde	er the Internal Revenue law	rs of the United Stat
gainst the fol	lowing-named taxpay	er, taxes (including i	interest and penalties) wh	ich after demand f
zyment there	of remain unpaid, an	d that by virtue of th	e above-mentioned statute	es the amount of sa
ixes, together	r with penalties, intere	est, and costs that mo	ry accrue in addition there	eto, is a lien in fav
f the United	States upon all prop	erty and rights to p	roperty belonging to said	taxpayer, to wit:
<u> </u>				
AME OF TAXPAYER				
, ,	Samuel C Cohe	<u>y</u>	<del></del>	<del></del>
SIDENCE OR PLACE		feture I and	•	
	Centre ville, M	aryland		AMOUNT OF
TYPE OF	TAX AND PERIOD	ASSESSMENT DATE	REFERENCE NO.	AMOUNT OF ASSESSMENT
	(a)	( <del>p</del> )	(c)	(d) =
				<u> </u>
1040 1	L962	12-18-64	62 D 140661	346.46
1040 1	L902	12-10-04	02 0 140001	740.40
			]	,
			·	
			•	
-				
		1	1	

PLACE OF FILING Clerk of Circuit Court Queen Annes County Centerville, Maryland

\$ 346.46 TOTAL

WITNESS my hand at	<u> Bali</u>	sbury, Maryland	 , on this
		·	
the 15th day of	Annil	1965	

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

TITLE

Collection Manager

Roberto Steadman

## NOTICE OF TAX LIEN

Filed this Jik day of

May 1965, at 9A. m.

Recorded in Liker J. S. P. ho. 1, plis
6, Federal In Line for Queen V

Charles W. Cecil

Clork (or Registrar).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGE PLEDGEES, PURCHASERS, AND JUDGMI CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE Except as otherwise provided in subsection (c), lien imposed by section 6321 shall not be valid against any mortgagee, pledgee, purchaser, or lument creditor until notice thereof has been filed the Secretary or his delegate—
- (1) Under State ar Territorial Laws.--In office designated by the law of the State or Territ In which the property subject to the lien is situat whenever the State or Territory has by law des nated an office within the State or Territory for filing of such notice; or
- (2) With Clerk of District Court.—In the of af the clerk of the United States district court for ludical district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territary for the filling of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the affice of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) PORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.--Even though notice of a lienprovided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or ather evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons at in registered form, share of stock, voting trust certificate, at any certificate of interest ar participation in, certificate of deposit or receipt for, temporary or interim certifite for, or warrant or right to subscribe to or purase, any of the foregoing; negotiable instrumenty money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-5 LIEN.--If a notice of llen has been filed under section (a), the Secretary or his delegate is aurized to provide by rules or regulations the ext to which, and the conditions under which, infortion as to the amount of the outstanding obligah secured by the lien may be disclosed.

#### . 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules regulations as the Secretary or his delegate may scribe, the Secretary or his delegate may issue a lificate of release af any lien imposed with respect any Internal revenue tax if-
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; ar
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

	Form	668
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(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

_			
DISTRICT		<del></del>	SERIAL NUMBER
	.Baltimore		S - 1919

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

	Steadman				·
esidence or place of busine Woodla		Queenstown, Maryl	and		
TYPE OF TAX AND	PERIOD	ASSESSMENT DATE (b)	REFERENCE NO.	н	AMOUNT OF ASSESSMENT (d)
1040 1963		9-04-64	63 OP 700209	-	110.51
		·.			
	•	·		,	
Queen A	f Circuit Co nnes County ille, Maryla			<b>T</b> OTAL	\$ 110.51
VITNESS my hand at	Salisbur	y, Maryland			, on t
ne <u>4 th</u> day of <u>M</u>	ay	19 <u>65</u>			
ISTRICT DIRECTOR OF INTERNA	REVENUE	BY (Signature)	Walge	TIFLE	<u> </u>

Leroy Hatch Fiske

## NOTICE OF TAX LIEN

Filed this 29 ch. day of June 1965, at 9 pm. Reforded in Liber 2.8. Pko. 1, polio 6. Federal For Charles W. Ceil

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in faver of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by low, the lien imposed by section 6321 shall arise of the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse time.

# SEC. 6323. VALIDITY AGAINST MORTGAGE PLEDGEES, PURCHASERS, AND JUDGME CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICI Except as otherwise provided in subsection (c), lien imposed by section 6321 sholl not be valid ogainst any mortgages, pledges, purchaser, or judiment creditor until notice thereof has been filled the Secretary or his delegate—
- (1) Under State or Territorial Laws.-In office designated by the law of the State or Territ in which the property subject to the lien is situate whenever the State or Territory has by law des noted an office within the State ar Territory for filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designoted an office within the State or Territory for the filing of such notice, or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District af Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be volid if filed with the clerk of the United Stotes district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any low of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES ...

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (c) of this section, the lien sholl not be valid with respect to a security, as defined in poragroph (2) of this subsection, os against any mortgogee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if of the time of such mortgoge, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or ather evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form,—thate of stock, votting trust certificate, or any certifi-

e of interest or participation in, certificate of posit or receipt for, temporary or interim certifie for, or warrant or right to subscribe to or pursee, any of the foregoing; negotiable instrument, money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-LIEN.--If a notice of lien has been filed under section (a), the Secretory or his delegate is outized to provide by rules or regulations the exto which, and the conditions under which, infortion as to the amount of the outstanding obligasecured by the lien may be disclosed.

#### . 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.-Subject to such rules regulations as the Secretory or his delegate may scribe, the Secretory or his delegate moy issue a lificate of release of ony lien imposed with respect to any internal revenue tax if--
- (1) Liability Sotisfied or Unenforceable.—The Secretory or his delegate finds that the liability for the amount assessed, together with all Interest In respect thereof, has been fully satisfied, has become legally unenforceable, or, In the cose of the estate tax imposed by chapter 11 or the gift tox imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted. There is furnished to the Secretary or his delegate and occepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in occordance with such requirements relating to terms, conditions, and form of the bond and suretles thereon, as may be specified by such rules or regulations.



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1824

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961)	NOTICE OF	FEDERAL TAX LIE	UNDER INTERNAL I	REVEN	UE LAWS
DISTRICT					AL NUMBER
	Baltimo		1,000 ( ; ; ;		- 1943
notice is hereby give against the following agyment thereof ren axes, together with	n that there have g-named taxpay nain unpaid, and penalties, interes	e been assessed undo er, taxes (including I that by virtue of th st, and costs that mo	nd 6323 of the Interner the Internal Revenue interest and penalties a above-mentioned stay accrue in addition roperty belonging to	e laws ) which cututes thereto	of the United States a after demand for the amount of said b, is a lien in favor
NAME OF TAXPAYER  Leroy Hat RESIDENCE OF PLACE OF BU	ch Fiske				
	•	reville, Md.	· · · · · · · · · · · · · · · · · · ·		<del>,</del>
TYPE OF TAX AI	ND PERIOD	ASSESSMENT DATE (b)	REFERENCE NO. (c)		AMOUNT OF ASSESSMENT (d)
Exc 138 - 2290 B	eg 7/64	1/8/65	6412 12 912603		182.78
	100		1	•	
		·		•	**
	*				
	Circuit Court, unty, Centrevi		,	TOTAL	\$ 182.78
WITNESS my hand at the24thday of		• •			, on this,
Francis Duehay,		Jackson Lynn	K Russian I	Act. C	ollection Manager

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No. 229

UNITED STATES

# RELEASE OF TAX LIEN

Re 16398

Filed	this	25	th.	_day of
			1966 10	
and p	roper entry m	ade in_	Jeans:	In D.
Rea	<i>⊶.D</i> Book No	)	, po	ıge
	<u>ch</u>	<u>رماره</u>	v Cen	
		Clark	Lar Danie	· Area - 1

FORM 668 (REV. 11-61)



(REV. NOV. 1961) (Farmerly Form 669)

## U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

STRICT	
-	
	-

Baltimore

SERIAL NUMBER S- 1962

Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien September 8, 1965, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes. NAME OF TAXPAYER Walter J Baker T/A W J Baker P.C. Box 13 Stevensville, Menryland RESIDENCE OR PLACE OF BUSINESS Stevensville, Maryland AMOUNT OF TYPE OF TAX AND PERIOD ASSESSMENT DATE REFERENCE NO. **ASSESSMENT** (a) 941 3-31-63 6-25-<del>6</del>5 52-0811702 6.04 941 18 & 20 56 6-04-65 5606 6 1740007 13.53 5406 6 1740005 16.25 941 28 2 3 54 6-04-65 941 12-31-64 6-15-65 52-0811702 23.72 30 6 49 53 5306 6 1740004 25.15 941 6-04-65 12-31-63 32.17 941 6-25-65 52-0811702 9-30-64 6-25-65 52-0811702 39.54 941 941 22-42 55 6-04-65 5506 6 1740006 36.20 29-49 57 6-04-65 5706 6 1740008 41.80 941 5806 6 1740009 19-49 58 6-04-65 941 47.07 941 10-40 59 6-04-65 5906 6 1740010 108.11 941 19-49 60 6-04-65 6006 6 1740011 128.46 941 14-49 62 6-04-65 6206 6 1740013 135.50

6-04-65

PLACE OF FILING

941

19-49 61

Clerk of Circuit Court Queen Annes County Centreville. Maryland

TOTAL

6106 6 1740012

811.32

157.78

WITNESS my hand at	Baltimore, Md.		_, on this,
the 18th day of July	, 19 <u>_66</u> _	;	•
DISTRICT DIRECTOR OF INTERNAL REVENUE	BY (Signature)	TITLE Chief,	
Irving Machiz.  (NHT: Certificate of afficer authorized by law to t	Special Procedu		

Walter & Baker Ha w & Baker

# NOTICE OF TAX LIEN

Filed this Sid day of September 1965, at 9 A. m. Recorded in Liver 2.8 P. as 1, tolis 8, Federal Jos Lean Record for gluen Eune's Co Charles W. Clerk (or Registrar).

FORM 668 (REV. 11-61)

## SEC 6321. LIEN FOR TAXES

If any person llable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any active in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belongting to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse af time.

SEC. 6323. VALIDITY AGAINST MORTGAGEES,
PLEDGEES, PURCHASERS, AND JUDGMENT
CREDITORS.

(a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as atherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—

affice designated by the law of the State or Territory.

In which the property subject to the llen is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or

(2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property, subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(b) FORM OF NOTICE, If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territery regarding the form or content of a notice of iten.

(c) EXCEPTION IN CASE OF SECURITIES. --

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or maney's warth, if at the time of such mortgage, pledgee, or purchase such mortgagee, pledgee, or purchase such mortgagee, pledgee, of purchaser is without notice or knawledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government ar political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing, negotiable instrument, or money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, Infarmation as to the amount of the outstanding obligation secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

(a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may Issue a certificate of release of any lien imposed with respect to any Internal revenue tax If--

(1) Liability Satisfied or Unenforceable. The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, ar

(2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

		-	
DIST	D17'T		

Baltimore

SERIAL NUMBER

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

of the United States upon all property and rights to property belonging to said taxpayer, to wit: NAME OF TAXPAYER Walter J Baker T/A W J Baker P.O. Box 13 Stevensville, Manaryland RESIDENCE OR PLACE OF BUSINESS Stevensville, Maryland AMOUNT OF ASSESSMENT DATE TYPE OF TAX AND PERIOD REFERENCE NO. ASSESSMENT (a) (b) (c) 6-25-65 6.04 3-31-63 52-0811702 941 10 & 20 56 6-04-65 5606 6 1740007 13.53 941 5406 6 1740005 2Q & 3Q 54 6-04-65 16.25 941 12-31-64 6-15-65 52-0811702 23.72 941 6-04-65 5306 6 1740004 941 3Q & 4Q 53 25.15 12-31-63 52-0811702 941 6-25-65 32.17 9-30-64 6-25-65 39.54 941 52-0811702 941 20-40 55 6-04-65 5506 6 1740006 36.20 941 20-40 57 6-04-65 5706 6 1740008 41.80 941 1Q-4Q 58 6-04-65 5806 6 1740009 47.07 941 19-49 59 6-04-65 5906 6 1740010 108.11 19-49 60 6-04-65 6006 6 1740011 941 128.46 941 10-40 62 6-04-65 6206 6 1740013 135.50 941 10-40 61 6-04-65 6106 6 1740012 157.78 PLACE OF FILING Clerk of Circuit Court TOTAL 811.32 Queen Annes County Centreville, Maryland Salisbury, Maryland WITNESS my hand at\_ on this. **September**, 19 65 the 2nd day of \_\_ DISTRICT DIRECTOR OF INTERNAL REVENUE TI LE Irving Machiz Collection Manager

Maryland Seafood Conferatione aspec

# NOTICE OF TAX LIEN

Filed this 22 Nd day of September 1965, at 9A. m. Presided in Liver 3. S. P. No. 1, poles 8, a federal Jaa Line pr Quint Charles W. Cecil

FORM 668 (REV. 11-61)

### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penolty, tagether with ony costs that may accrue in oddition thereto) shall be o lien in favor of the United States upon all property and rights to property, whether reol or personal, belonging to such person.

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- (a) INVALIDITY OF LIEN WITHOUT NOTICE Except as otherwise provided in subsection (c), lien imposed by section 6321 shall not be volid against any mortgagee, pledgee, purchaser, or juit ment creditor until notice thereof has been filled the Secretary or his delegate—
- (1) Under State or Territorial Laws.—In office designated by the law of the State ar Territ in which the property subject to the lien is situat whenever the State or Territory has by law destroted an office within the State or Territory for filling of such notice; ar
- (2) With Clerk of District Court.--In the af of the clerk of the United States district court for includicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designoted an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbio.—In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be volid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) af this section, the lien shall not be volid with respect to a security, as defined in paragroph (2) of this subsection, as agoinst any mortgogee, pledgee, or purchoser of such security, for an adequate and full consideration in money or money's worth, if at the time of such martgage, pledge, ar purchase such mortgagee, pledgee, ar purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate ar other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate.

he for, or worrant ar right to subscribe to or puruse, any of the foregoing, negotiable instrument, money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-LIEN.--If a notice af lien hos been filed under section (a), the Secretary or his delegate is aurized to provide by rules or regulations the exto which, and the conditions under which, infartion as to the omount of the outstanding obligasecured by the lien moy be disclosed.

- (a) RELEASE OF LIEN.--Subject to such rules regulations as the Secretary ar his delegate may scribe, the Secretary or his delegate may issue o ifficate af release of any lien imposed with respect any internal revenue tax if--
- (1) Llobility Satisfied or Unenforceable.—The Secretory ar his delegate finds that the liability for the amount assessed, together with all interest in respect thereaf, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tox imposed by chapter 12, has been fully satisfied or provided for, or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the poyment of the omount ossessed, together with all interest in respect thereof, within the time prescribed by law (including ony extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT		-	SERIAL NUMBER
	" Baltimore, Md.		s = 1970

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taypayer to wit.

NAME OF TAXPAYER  Maryland Seafood	Cooperative Assoc	_		
RESIDENCE OR PLACE OF BUSINESS  Kent Narrows, Gra		21638		
TYPE OF TAX AND PERIOD (a)	Assessment date (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
941 - 3/31/65	5/11/65	52-0730965		457.20
				•
	*			
	•			
PLACE OF FILING	<del></del>	L		
Clerk of the Circuit Queen Anne County, Ce			TOTAL	\$ 457.20
<del></del>		- <del></del>	<u></u>	· · · · · · · · · · · · · · · · · · ·
WITNESS my hand at Salisbury, M	<u>kd.</u>			, on this
the 13th day of September	. 19 <u>_65</u>			
DISTRICT DIRECTOR OF INTERNAL REVENUE		H. Wolf	TITE Collec	ction Manager
Irving Machiz  (NOTE: Certificate of officer outhorized by low to take		.1sh	L	<u>-</u>

No
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VS.

William J O'Neill Transferee (O'Neill Inc. Transferor)

# RELEASE OF TAX LIEN

Filed thisd	ay of
March , 1974 11:01	<u>А</u> М.,
and proper entry made in Led Jax L	) ·
Record Book No. TSP No. 1, page	9
Charles M. Cecel Clerk (or Registro	2r).



(REV. NOV. 1961) (Formerly Form 669)

DISTRICT

# U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

Miliarion. Bolowere

SERIAL NUMBER

Revenue all statut has ther was filed the relect NAME OF RESIDENCE	Code of 195 tory additions reby been related to the contract of said lies to the contract of t	4, have been so provided by Secondary Secondar	atisfied with respect ction 6321; and that per officer in the of 265, is hereby author the lien relates to the	l let. Transfor	red be s and nterna on on l	low, together with statutory additions al revenue tax lien
	TYPE OF TAX AN		ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
ام المارية المارية المارية	32/Com-	FW2/27/62	3/25/65	D-1278-65E	! <u> </u> 	9,176,92
	*		* * * * * * * * * * * * * * * * * * * *		¥ } }	

PLACE OF FILING
Clerk of the Circuit Court
of usen anna
Contreville, Haryland

TOTAL

antio are

WITNESS my hand at\_

Wilmington, De.

, on this,

the 25

day of Feb

1974

DISTRICT DIRECTOR OF INTERNAL REVENUE

BY (Signoture)

TITLE

Revenue Officer

INOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the volidity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

William J. O'Neill Transferer (O'Neill Inc Transferor)

# NOTICE OF TAX LIEN

Filed this #76 day of

Oct., 1965, at 90 m.

Recorded in Liber 28. P. ko. 1, plus 8 a

Federal Day Lieu Beard for Aluecu ann's

Co Charles W. Celel

Clerk (or Registrar).

FORM 668 (REV. 11-61)

### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereta) shall be a lien in favor of the United States upon all property and rights to property, whether real or personol, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall orise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (o) INVALIDITY OF LIEN WITHOUT NOTICE.-Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until natice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory In which the praperty subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the Stote or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall nat be valid with respect to a security, os defined in paragraph (2) of this subsection, os against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in mortey or money's warth, if at the time of such mortgage, pledge, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, Issued by any corporation (including one Issued by a government or political subdivision thereof), with Interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or Interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable Instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a natice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the canditians under which, informatian as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (o) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may Issue a certificate of release of any lien imposed with respect to ony internal revenue tax if--
- (1) Llability Satisfied or Unenforceable.—The Secretary or his delegate finds that the llability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, tagether with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

(REV. NOV. 1961)

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT				•	
	J	Wilmingto	on.	Del	aware

SERIAL NUMBER 65-490

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties, which after demand for

of the United States upon all prope	erty and rights to pr	operty belonging to	said :	taxpayer, to wit:
NAME OF TAXPAYER William J. O'Neill Tran	sferee (O'Neil	l Inc. Transfer	or)	
RESIDENCE OR PLACE OF BUSINESS		:		<u> </u>
500 West 19th. Street W	ilmington, Del	aware		1
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE. NO.	· -	AMOUNT OF ASSESSMENT (d)
3031 Corp. FYE2/28/62	3/26/65	D-1278-65L		9,176.01
			•	
				·
				·
	·			
			•	
	.:	. How was a second of the	ų ·	
Clerk of the Circuit Court of Queen Anne County, Md.			TOTAL	\$ 9,176.01
Centreville, Maryland		<del> </del>		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
VITNESS my hand at <u>Wilmington</u> ,	Delaware			, on this,
	, <b></b>			
ne 29thday of September ,	19 <u>65</u>			
ISTRICT DIRECTOR OF INTERNAL REVENUE	BY (Signature)		11.5	

J. Paul Meredith Betty Jane Meredith

# RELEASE OF TAX LIEN

Filed this 3/st	day of
March , 1966 _	
and proper entry made in <i>Fideral</i>	Zu
Lien Book No. 78 P. / , pag	
Charles W. Ceci	e
Clerk ( <del>of Regis</del>	RCC().

Lien # 232

(REV. NOV. 1961) (Formerly Form 669)

### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

DISTRICT			SERIAI	NUMBER S-1985
I hereby certify that as to the following the following that the following that the following that the following the following the following the following filed on the following filed	atisfied with respect to ection 6321; and that the oper officer in the oper outhorizers.	the taxes enumerane lien for such taxe ce where notice of ed to make notatio	ited bel	n 6325(a), Internal ow, together with statutory additions
NAME OF TAXPAYER	- PO - SPAL	=	-	<del></del>
February Factor Flace OF Business				
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
1040 1964	4-15-65	218-12-1711		456.11
· · ·				
,			· · · · · · · · · · · · · · · · · · ·	A Committee of the Comm
PLACE OF FILING  Clerk of Gircuit C  Centreville  Queen Annes County			TOTAL	\$ 456.11
WITNESS my hand at	Baltimore, Md.			, on this,
the 9th day of March	, 19 <u>66</u>		a	
DISTRICT DIRECTOR OF INTERNAL REVENUE Francis G. Duehay Acting	BY (Signature)	Zeeler	TLE pecial	Procedures Advis

J Paul + Betty Jane Meredith

# NOTICE OF TAX LIEN

Filed this Sek day of

October 1965, at 9 A. m.

Pecorded in Liber J. S. P. ko. 1, Jolio 8, a

Faderal and Lieu Revol Bomb for Guesa

Charles W. Clerk (or Benjamen)

FORM 668 (REV. 11-61)

### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same ofter demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason af lapse of time

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.— Except as otherwise provided in subsection (c), the lien imposed by section 6321 shalf not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an affice within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the affice of the clerk of the United States district court for the (udicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State ar Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES ...

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any martgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such martgagee, pledgee, or purchaser is without natice or knowledge of the existence of such lien.

- (2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence at indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any af the foregoing, negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the canditians under which, infarmation as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien Imposed with respect to any internal revenue tax if--
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability far the amount assessed, together with all Interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for;
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that, is conditioned upon the payment of the amount assessed, tagether with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERV CE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

i			*
DISTRICT		SEF	NAL NUMBER
Ba_	ltimore		<b>s-</b> 1985

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

TYPE OF 1	AX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
1040	1964	4-15-65	218-12-1711	1	456.11
		i estado de proprio de la composición del composición de la compos			
	· · ·				
				İ	
C	lerk of Circuit Co entreville ueen Annes County,			TOTAL	\$ 456.11
WITNESS my hand	atSalisbu	ry , Maryland			, on thi
the <u>30 th.</u> day	of <u>September</u> ,	19 <u>65</u>			
DISTRICT DIRECTOR OF	INTERNAL REVENUE	BY (Signature)	1170/0	TI LE	<del></del>
		1 100	$II \times II \wedge II$		

RELEASE OF TAX LIEN

Re 15186

Filed this 2/st	lay of
april , 1966 _	M.,
and proper entry made in Isl P	
Book No/, pag	4
<u>Charles W. Cee</u> Clerk (o <del>r Regist</del>	. l.
Clerk (o <del>r Regist</del>	r <del>a</del> r).

Lien # 233

(REV. NOV. 1961) (Formerly Form 669)

DISTRICT \_\_

#### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. ol 1954)

	تث	ď				
_		<b>-</b>	14	<b>4</b>		_
	_	36	lt	ш	157	М.

SERIAL NUMBER

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on October 13, 1965, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

SIDENCE OR PLACE OF BUSINESS  Grasenville, Ma	ryland			
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
1040 1964	5-12-65	219-34-3011		76.34
			:	
			:	
·				
ACE OF FILING  Clerk of Carcuit  Queen Annos Count  Centreville, Mary	<b>y</b>		TOTAL	\$ 76.34
ITNESS my hand at	Baltimore, Md.			, on thi
e 14th day of April	, 1966		:	- ·
STRICT DIRECTOR OF INTERNAL REVENUE	BY (Signature)		TITLE	·

Vernon W. + Patricia a Lee

# NOTICE OF TAX LIEN

Filed this 13ih day of

October 1965, at 9 A.m.

Recorded in Liber I. S. P. Ko. 1, yelio 8

a federal los Lieu Resord for Guesa

Envier Co. Charles W. Clark

Clork (az Registran).

FORM 668 (REV.:11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereta) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filling of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.-Even though notice of a llen provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in maney or maney's worth, if at the time of such mortgage, pledgee, or purchase such mortgagee, pledgee, or purchaser is without natice or knowledge of the existence of such lien.
- (2) Definition of Security.--As used in this subsection, the term "security" means any bond, "debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of, interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing, negotiable instruments or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.—If a notice of IIen has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the IIen may be disclosed.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any Internal revenue tax If--
- (1) Liability Satisfied or Unenforceable.-The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961)	NOTICE OF	FEDERAL TAX LIEN	UNDER INTERNAL REV	ENUE LAWS
DISTRICT "	Baltimore			SERIAL NUMBER S- 1989
notice is hereb against the fol payment there taxes, together of the United	y given that there have lowing-named taxpay of remain unpaid, and with penalties, intere States upon all prope	e been assessed under er, taxes (including in d that by virtue of the st, and costs that may	d 6323 of the Internal Revenue la the Internal Revenue la terest and penalties) w above-mentioned statu accrue in addition the operty belonging to sai	Revenue Code of 1954, ws of the United States hich after demand for tes the amount of said reto, is a liep in favor
NAME OF TAXPAYER		atricia A Lee		
RESIDENCE OR PLACE	of Business Grasonville, Mary			
TYPE OF	TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
1040	1964	5-12-65	219–34–3011	76.34
			<b>.</b>	
	-1			
·		·	• h	
(	Clerk of Chrcuit Co Queen Annes County Centreville, Maryla		TOTA	s 76.34

WITNESS my hand at_	Salisbury , Maryland	, on this,
the 6 th day of	October , 19 <u>65</u>	

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

Synature H. Wals

Collection Manager

TITLE

[NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.]

RELEASE OF TAX LIEN

R. 16635

Clerk (or Registrar).

FORM 668 (REV. 11-61)

1.00 pd



(REV. NOV. 1961) (Formerly Form 669)

#### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal

(To be used to Release Tax Llens under Section 6325(a), I.R.C. (if 1954)

Faltimore

SERIAL NUMBER

TOTAL

\$

461.41

Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on November 12, 195, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes. NAME OF TAXPAYER Stanley Stearns RESIDENCE OR PLACE OF BUSINESS 21666 Stevensville, Maryland AMOUNT OF TYPE OF TAX AND PERIOD ASSESSMENT DATE REFERENCE NO. ASSESSMENT (a) (b) (c) (d) 461.41 538 18 7642 1964 4-15-65 1040 PLACE OF FILING

WITNESS my hand at	Baltimore, Md.	·  -	, on this,
the 9th day of August			
DISTRICT DIRECTOR OF INTERNAL REVENUE	BY (Signature)	TI: LE	
Irving Machiz	Signature)	Special Pro	ocedures Advisor

Clerk of Circuit Court

Queen Annes County Centreville, Maryland

VS

Stanley Stearns

# NOTICE OF TAX LIEN

Filed this /2 il. day of Movember, 1965, at 90 m. Recorded in Liber 2.8. P. ko 1, John 8 d. Jedersl Dax Lieu Record Solap for Q.a. Co Charles W. Ceel.

Clerk (or Registrati).

FORM 668 (REV. ,11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tox neglects or refuses to pay the some ofter demond, the omount (Including any Interest, additional amount, addition to tax, or assessoble penalty, together with any costs that may accrue in addition thereto) shall be a lien in fovor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall orise of the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

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- (a) INVALIDITY OF LIEN WITHOUT NOTICE.— Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be volid as against any mortgogee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In the office designated by the low of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an affice within the State or Territory for the filing of such notice, or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by low designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia. -- In the office of the clerk of the United Stotes District Court for the District of Columbia, if the property subject to the IIen Is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuont to subsection (a)(1) is in such form as would be volid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any low of the State of Territery regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.—Even though notice of a llen provided in section 6321 has been filed in the monner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchoser is without notice or knowledge of the existence of such llen.
- (2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, shore of stock, voting trust certificate, or ony certificate of interest or porticipation in, certificate of deposit or receipt for, temporary or interim certificate for, or worrant or right to subscribe to or purchose, any of the foregoing, negotiable instrument or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (o) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any Internal revenue tax if--
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, hos been fully satisfied, hos become legally unenforceable, or, in the case of the estate tox imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted. There is furnished to the Secretory or his delegate and occepted by him o bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by low (including ony extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and suretles thereon, as may be specified by such rules er regulations.

Form	668	

(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT	مر		•	· · · · · ·	SERIAL NUMBER	
		Baltimore			s_2037	

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER Stanley Stear	ns		
RESIDENCE OR PLACE OF BUSINESS Stevensville,			
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO. (c)	AMOUNT OF ASSESSMENT (d)
1040 1964	4-15-65	538 18 7642	461.41
		e green een en saar gebruik	
Clerk of Circuit Queen Annes Coun Centreville, Mar	ity	TOTAL	\$ 461.41
WITNESS my hand atS	alisbury, Maryland		, on this,
the <u>8 th</u> day of <u>November</u>	, 19 <u>_65</u>		
DISTRICT DIRECTOR OF INTERNAL REVENUE  Irving Machiz	BY (Signature)	4. Walse Coll	ection Manager

# RELEASE OF TAX LIEN

Re 16419

Filed this 27th day of July 1966 9 B. M., and proper entry made in Fel 2nd Lucy 2. S. P. Book No. / page 8

Lien # 235

FORM 668 (REV. 11-61)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961)

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. cf 1954)

(Formerly	Form	669	
DISTRICT			

Maltimore

SERIAL NUMBER

J-2395

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on November 23, 19 65 is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER  G.Loutrell & Helen	'inams			
RESIDENCE OR PLACE OF BUSINESS P.O. Box-186, St. B1	chaels, Maryland			
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	i	AMOUNT OF ASSESSMENT (d)
1040, 1960 1040, 1961	6/11/65 6/11/65	T-517(65) T-519(65)		\$ 14,107.46 728.01
·	·	• .		
			•	
•				
			()	
PLACE OF FILING Clork of the Circui of Queen Anne Count Contreville, Maryla	A		TOTAL	\$ <b>1</b> հ.,7և5.և7
WITNESS my hand at	Baltimore, Md.			on this,
the 21st day of July ,	, 19 <u>66</u>			
DISTRICT DIRECTOR OF INTERNAL REVENUE	BY (Signature)		T TLE	<del></del>

& Loutrell & Helen Timanie

# NOTICE OF TAX LIEN

Filed this 23 rd day of Dovember, 1965, at 9 A.m. Recorded in Liber 2 & P. ko. 1, tolio 8, a Federal 201 Lien for Queen anne's Co. Charles W. Ceril

Clerk (or-Registrar).

FORM 668 (REV. 411-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date Is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.-Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.-In the office designated by the law of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court. In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception. Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

- (2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax If--
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including-any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form	668
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U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERV CE

(REV. NOV. 1961)	NOTICE O	F FEDERAL TAX LIEN	I UNDER INTERNAL REVE	NUE LAWS
DISTRICT	altimore		ì	ERIAL NUMBER J-2395
notice is hereby against the foll payment there taxes, together	y given that there have lowing-named taxpay of remain unpaid, an with penalties, intere	e been assessed unde ver, taxes (including i d that by virtue of th est, and costs that ma	nd 6323 of the Interral Re or the Internal Revenue law interest and penalties) wh e above-mentioned statute y accrue in addition there roperty belonging to said	rs of the United States ich after demand for es the amount of said eto, is a lien in favor
RESIDENCE OR PLACE	G.Loutrell & Helen E OF BUSINESS			
	P.O.Box-186, St. M	ichaels, Maryland		
TYPE OF	TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO. (c)	AMOUNT OF ASSESSMENT (d)
1040, 1040,	1960 1961	6/11/65 6/11/65	T-517(65) T-519(65)	\$ 14,107.46 728.01
·				

PLACE OF FILING
Clerk of the Circuit Court
of Queen Anne County
Centreville, Maryland

TOTAL \$ 14,745.47

WITNESS my hand atBa	ltimere, Maryland	, on this
the 22nd day of November	, 19 <u>65</u>	
DISTRICT DIRECTOR OF INTERNAL REVENUE		TIFLE
Irving Machiz	John F. Cooper	Senior Revenue Officer

No.	2	3	6	
Z.			•	

vs.

# RELEASE OF TAX LIEN

Re 28714

Filed this Jik day of March, 1969 2:30 P.M., and proper entry made in Silver C. w. C. Book No. / page 8

Charles W. Ceel.
Clerk (or Registrar).

FORM 668 (REV. 11-61)



(REV. NOV. 1961) (Formerly Form 669)

Irving Machiz

DISTRICT

## U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

## CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of, 1954)

Po 14	inore	

SERIAL NUMBER

Special Procedures Advisor

NAME OF TAXPAYE	Eldridge E &	: Eargaret A Haredit	<b>.</b>		
RESIDENCE OR PLAC	e of Business Greenville,	Maryland		: :	·
TYPE O	F TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	1	AMOUNT OF ASSESSMENT (d)
1040	1964	4-15-65	218 16 6395		39.40
				: :	
	· ·			1	
PLACE OF FILING	Clork of Circui Queen Annes Cor Controvillo, M	inty		TOTAL	\$ 39.40
WITNESS my ha	nd at	Baltimore, Md.			, on this

(NOTE Certificate of officer authorized by law to take acknowledgments Is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

VS.

Coldridge & + Margaret a

# NOTICE OF TAX LIEN

Filed this 26 th day of

Movember, 1965, at 9 A.m.

Recorded in Liber IS. Pho. 1, plico 8

Federal Jon Line Record Book for

Quentime's Co. Charles W. Ceerl

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as ogainst any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State ar Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filling of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia..-In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing, negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any llen imposed with respect to any internal revenue tax If—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERV CE

(REV. NOV. 1961)

1950-51, 125.)

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT				<del></del>	SERIAL NUMBER	
٠ .	. *	Baltimere			<b>8_</b> 2071	

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

IAME OF TAXPAYE	Eldridge E & M	argaret A Meredi	th		
ESIDENCE OR PLAC		<del></del>			
TYPE O	F TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
1040	1964	4-15-65	218 16 6395		39.40
	•				
	•				
ACE OF FILING	Clerk of Circuit C Queen Annes County Centreville, Maryl	•		TOTAL	\$ 39.40
-					<del></del>
VITNESS my hai	nd at Salish	mry, Maryland			, on th
ne_ <b>16 th_</b> do	ay of <b>November</b>	, 19 <u><b>65</b></u>			
STRICT DIRECTOR	OF INTERNAL REVENUE	BY (Signature)	7 P	TIFLE	ad.
<b>T</b>	ng Machis	1 Orbson	K offm 1		ection Manager

Colvin a Thomas

# NOTICE OF TAX LIEN

Filed this 17th day of January, 1966, at 9 9. m. Resorded fine Liber 2. S. P. No. 1, folio 8 a Federal Dan Lieu Resord for Queen Owners Co. Charles W. Cecil (or Registrar).

FORM 668 (REV. 1,1-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor af the United States upon all property and rights to property, whether real ar personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAG PLEDGEES, PURCHASERS, AND JUDGM CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTIC Except as otherwise provided in subsection (c), lien imposed by section 6321 shall not be valic against any mortgagee, pledgee, purchaser, or (coment creditor until notice thereof has been filed the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In. office designated by the law of the State or Terri In which the property subject to the Ilen Is situally whenever the State or Territory has by law do nated an office within the State or Territory for filling of such notice; or
- (2) With Clerk of District Court.--In the on...
  of the clerk of the United States district court for the
  judicial district in which the property subject to the
  lien is situated, whenever the State or Territory has
  not by law designated an office within the State or
  Territary for the filing of such notice, ar
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the Ilen is situated in the District of Columbia.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law af the State or Territory regarding the form or content of a notice of iten.

(c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.--Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsectian (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's warth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without natice or knawledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest of participation in, certificate of eposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to ar purhase, any af the foregoing, negotiable instrument, money.

(d) DISCLOSURE OF AMOUNT OF OUTSTAND-G LIEN.--If a notice of IIen has been filed under bsection (a), the Secretary or his delegate is aubrized to provide by rules or regulations the exnt ta which, and the conditions under which, Inforbrian as to the amount of the outstanding obligain secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.--Subject to such rules regulations as the Secretary or his delegate may escribe, the Secretary or his delegate may Issue a rificate of release of any lien imposed with respect any internal revenue tax If--
- (1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax Imposed by chapter 11 or the gift tax Imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Form 668		U. S. TREASURY DEPARTA	MENT - INTERNAL REVENUE SERV	/ICI	
(REV. NOV. 1961)	NOTICE OF	FEDERAL TAX LIEN	UNDER INTERNAL	REVEN	UE LAWS
DISTRICT		<del></del>		SERI	AL NUMBER
	Baltimore,		<u></u>	s	-2093
notice is hereby or against the follo payment thereof axes, together v	given that there have wing-named taxpay f remain unpaid, and with penalties, intere	tions 6321, 6322, are been assessed under er, taxes (including in dithat by virtue of the st, and costs that ma erty and rights to pr	r the Internal Revent interest and penaltie e above-mentioned y accrue in additior	ue laws es) which statutes n thereta	of the United States h after demand for the amount of said o, is a lien in favor
IAME OF TAXPAYER		<del></del>	<del> </del>	<del></del>	<del></del>
. (	Calvin A. Thomas				·
ESIDENCE OR PLACE O		•			
	Church Hill, Md.				AMOUNT OF
TYPE OF TA	AX AND PERIOD  (a)	ASSESSMENT DATE (b)	REFERENCE NO. (c)		ASSESSMENT (d)
1040 - 12/31,	/64	6/2/65	217-12-4544		321.38
	1				
	-		- <del>-</del> .		
LACE OF FILING					
	e Circuit Court, County, Centrevill	le, Md. 21617		TOTAL	\$ 321.38
				<del></del>	
WITNESS my hand	otSalisbur	ry, Md.	·	<b>-</b>	, on this,
he <u>12th</u> day	of January ,	19_66			
DISTRICT DIRECTOR OF	INTERNAL REVENUE	BY (Signature)	<del></del>	<b>LITLE</b>	
NOTICE PIRECION OF		15.61.61.61			

No238

FUNITED STATES

VS

# RELEASE OF TAX LIEN

Filed this	day of A. 1966 10:55 M.,
and proper entry made	e in T 5 P
La Day Lun Book No.	/, page 8
Charles	
	Clerk (or Registrar).

FORM 668 (REV. 11-61)

1.0000



Form 668 (REV. NOV. 1961)

(Formerly Form 669)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SER VICE

# CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954)

86-1662

	_	_
DIST	[RI	CT

Milliore

SERIAL NUMBER

John RESIDENCE OR PLACE O Chool		K Harley			
TYPE OF TAX AND PERIOD (a)		ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
1040	1964	6-02-65	217 12 4484		326.72
				)	
			·	<b>,</b> : .	
PLACE OF FILING	Clerk of Circui Quoen Anna Cour Controvillo, Me	ty		TOTAL	s 326.72
	<del></del>			· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·

John L. + Constance X. Hurley

# NOTICE OF TAX LIEN

Filed this 18 in

day of

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real ar personal, belonging to such person.

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# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.— Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws. In the office designated by the law of the State or Territory In which the property subject to the lien Is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filling of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form ar content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES ...

- (1) Exception.-Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be volid with respect to a security, os defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing, negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax If-
- (1) Llability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by hIm a bond that is conditioned upon the payment of the amount assessed, together with all Interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERV CE

(REV. NOV. 1961)

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

	 	 	-	 ٠,

DISTRICT

Baltimore

SERIAL NUMBER

5-2101

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

	ster, Maryland				AMOUNT OF
TYPE OF TAX AND PERIOD (a)		ASSESSMENT DATE (b)	REFERENCE NO.		ASSESSMENT (d)
1040	1964	6-02-65	217 12 4484		326.72
				٠	
		•			
	,				
. •					
ACE OF FILING	Clerk of Circ	uit Court	*	<del></del> .	
	Queen Anne Cou Centreville, M	ınty		TOTAL	\$ 326.72
VITNESS my hand	atSe	alisbury, Marylan	d		, on th
he 14 thday	of January	_, 19 <u>66</u>			

Harrison W. Cooper

# RELEASE OF TAX LIEN

Filed this # I	day of
april_	, 19 <i>67 <u>9 о</u>. н</i> .м.,
	de in Ins Lun
JSPBook No.	/, page
Char	les W. Cleel. Clerk ( <del>on Registrer)</del> .
	Clerk ( <del>en:Registrar)</del> .

FORM 668 (REV. 11-61)



### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961) (Formerly Form 669)		NOE OF FEDERAL IAX under Section 6325(a), I.R.C. of 1	
DISTRICT Saltinore	:		SERIAL NUMBER
I hereby certify that as to the followers. Revenue Code of 1954, have been sall statutory additions provided by Sallowers thereby been released. The provided by Sallowers was the provided by Sallowers.	satisfied with respect ection 6321; and that oper officer in the o 19 <u>6</u> 6 is hereby author	to the taxes enumerate the lien for such taxes ffice where notice of in ized to make notation	Section 6325(a), Internal ed below, together with and statutory additions
NAME OF TAXPAYER Harrison W. Coop	er	:-	
RESIDENCE OR PLACE OF BUSINESS ROBBE 1 73	ulngton Chesterto	en, lid.	
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT (d)
1040a 1963 add1	6/18/65	D 130818 65L	390.25
•		· 	
		4	
PLACE OF FILING  Clerk of the Circuit Com  of Queen Anne County  Centraville, Maryland	irt	Tr.	OTAL \$ 390.25
WITNESS my hand at	Baltimore, Md		, on this,
the 4th day of April DISTRICT DIRECTOR OF INTERNAL REVENUE	BY_{Signature)	mi	E
Irving Machiz	Jos. 10	3. Zeiler Spi	cial Procedures Advis

VS

Harrison W. Cooper

## NOTICE OF TAX LIEN

Filed this 28 in day of family, 1966, at 9 Am. Resorded if Liber ISP ko 1, folio 8, Federal Jan Lien for queen amo Co Charles W. Ceel.

FORM 668 (REV. 11-61)

### SEC. 6321. LIEN FOR TAXES

If any person llable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.--Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In the affice designated by the law of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice, or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filling af such notice; or
- (3) With Clerk of District Court for District of Columbia.--In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shell be valid notwithstanding any law of the State of Territory regarding the form or content of a notice of lien.

### (c) EXCEPTION IN CASE OF SECURITIES ...

- (1) Exception. Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN. Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any Internal revenue tax If--
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all Interest In respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Sectetary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961)

### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

taxes, together with penalties, interesof the United States upon all proper NAME OF TAXPAYER  Harrison W. Cooper RESIDENCE OR PLACE OF BUSINESS  Route 1 EW	erty and rights to pro	operty belonging to said	taxpayer, to wit:
TYPE OF TAX AND PERIOD	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF ASSESSMENT
1040A 1963 Addl	6/18/65	D 130818 65L	390.25
PLACE OF FILING Clerk of the Circuit Cou of Queen Anne County Centreville, Maryland	rt	TOTAL	\$ 390.25
	AV (Signature)	yar Ello 1.sst	, on this,

Maryland Seaford Conferative Desociation, Inc

## NOTICE OF TAX LIEN

Filed this ... Hish..

. day of

Televary. Liber IS Pho 1, John teders Jos Lun Record for June neis Co Charles W. Charles.

Clerk (<del>or Registra</del>r).

FORM 668 (REV. 3-61)

### INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

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(a): INVALIDITY OF LIEN WITHOUT NOTICE Except as otherwise provided in subsection (c), lien imposed by section 6321 shall not be valid against any mortgagee, pledgee, purchaser, or jument creditor until notice thereof has been filed by Secretary or his delegate—

(1) Under State or Territorial Laws. — In office designated by the low of the State or Territ In which the property subject to the lien is situat whenever the State or Territory has by law designa an office within the State or Territory for the filing such notice; or

(2) With Clerk of District Court. — In the off of the clerk of the United States district court for judicial district in which the property subject to lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia.— In the office of the clerk of the United States District Court for the District of Columbio, if the property subject to the lien is situated in the District of Columbio.

(b) FORM OF NOTICE — If the notice filed pursuant to subsection (o)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (o)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES. —

(1) Exception. — Even though notice of a lien

provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchoser of such security, for an adequate and full consideration in money or money's worth, if at the time af such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaset is without notice or knowledge of the existence of such lien.

(2) Definition of Security. — As used in this subsection, the term "security" meons any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, shore of stock, voting trust certificate, or ony certificate of interest or participation in, certificate of

it or receipt for, temporary or interim certifior, or warront or right to subscribe to or purany of the foregoing; negotiable instrument;

b) DISCLOSURE OF AMOUNT OF OUTSTAND-EN. — If a notice of lien has been filed under tion (a), the Secretary or his delegate is oud to provide by rules or regulations the extent h, and the conditions under which, information the amount of the outstanding obligation seby the lien may be disclosed.

### 5325. RELEASE OF LIEN OR PARTIAL CHARGE OF PROPERTY.

ELEASE OF LIEN. — Subject to such rules or fons as the Secretary or his delegate moy be, the Secretary or his delegate moy issue of the of release of any lien imposed with respect internal revenue tax if —

Liobility Satisfied or Unenforceable. — The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tox imposed by chapter 11 or the gift tox imposed by chapter 12, has been fully satisfied or provided for; or

(2) Bond Accepted. — There is furnished to the Secretary or his delegate and occepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in occordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Form 668		Ü.	S. TREASURY DEPARTMENT —	INTERNAL REVENUE SERVICE	
(REV. MAR. 1961)		NOTICE OF FED	ERAL TAX LIEN UN	DER INTERNAL REV	ENUE LAWS
DISTRICT Baltimore				NO. 0-2659	
motice is herek against the for payment there taxes, rogether	by given the blowing-need remain the best remained by the best of	at there have be imed taxpayer, unpaid, and th alties, interest,	en assessed under the taxes (including inte at by virtue of the ab and costs that may c	e Internal Revenue la rest and penalties) v ove-mentioned statu iccrue in addition th	evenue Code of 1954, was of the United States which after demand for utes the amount of said ereto, is a lien in favor said taxpayer, to wit:
RESIDENCE OR PLACE	OF BUSINESS	poperative Ass			1
NATURE OF TA		ACCOUNT NO.	YEAR OR TAXABLE PERIOD	ASSESSMENT DATE	AMOUNT OF ASSESSMENT (a)
FU TA	5	-0730965	1964	4-9-65	310.26
FUTA	5	-0730965	1963	Unk	661.31
			,		
***************************************					
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		3) 4-21 (	អ្នកម្មទីទី២១ ខែ ទី២០ ១៩២៦ ឆ្នាំ		•
				ि हैं हि TOTAL	971.57
Clerk of the of Queen And Centreville, WITNESS my has the 3rd N*DIR	ne County , Md nand at			<u>56</u>	, on this,
DISTRICT DIRECTOR OF TRVING MACH		EVEN UE	BY (Signature)	NELLO TITLE	ST CHIEF OCF
(NOTE: Certificate of C.B. 1950-1, 125.)	officer outhori	zed by low to take ack			Federol Tox Lien. G.C.M. 26419,

Donald G. anthony

## RELEASE OF TAX LIEN

Filed this		day of
	, 19	M.
and proper entry made in_		
Book No	, pag	9
	Clerk (	or Registrar).

3.00 Pd.

FORM 668 (REV 2-77)

		·			
Form 668 (REV. 2-77)		TREASURY — INTERNAL REVENUE RELEASE OF FEDERAL TA		For Optional	Use By Recording Office
DISTRICT	ltimore	SERIAL NUMBER S-2138	IN LIEN		
I hereby certify 6325(a), Internal merated below, to that the lien for proper officer in February	that as to the following-name Revenue Code, have been ogether with all statutory such taxes and statutory the office where notice of	amed taxpayer the require a satisfied with respect to additions provided by seadditions has thereby be internal revenue tax to is hereby authorized	o the taxes enu- ection 6321; and een released. The ien was filed on to make notation	CLERK.CIR 1979 MAY 1	CUIT COURT   7 PM 1: 17 E'S COUNTY
NAME OF TAXPA	•				
RESIDENCE	nald G. Anthony				
	asonville, Mary	land 21638	, is		· · · · · · · · · · · · · · · · · · ·
KIND OF TAX	TAX PERIOD ENDED (b)	DATE OF ASSESSMENT	IDENTIFYING (d)	NUMBE R	UNPAID BALANCE OF ASSESSMENT (e)
1040	1964	09-22-65	214-32-22	233	\$242.02
			1		28405 *******3.00 328405 ************************************
PLACE OF FILING	Clerk of the C Queen Annes Co Centreville, I	ounty		TOTAL	\$ 242.02
WITNESS my han		Baltimore, M	aryland		, on this,
the 14th day	of May 19.79	1			
SIGNATURE	e dell	7 Chi	Acting ef,Special F	Procedure:	s Staff
(NØTE: Cent 26419, C.B.	ificate of officer authorized by lav 1950-1. 125.)	v to take acknowledgments is	not essential to the validi	ty of Notice of Fed	deral Tax Lien G.C.M.

No. 241

## **UNITED STATES**

Donald & Centhony

## **NOTICE OF TAX LIEN**

Filed this . H.M. . . . . . day of

Cleor ded in filer I. S. P. ko. 1, Jalo 8 federal Jan Lieu Record for Cues Cune's Co Charles 41. Charles Clork (or Registron).

FORM 668 (REV. 3-61)

### INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to poy the same after demand, the amount (including any interest, additional amount, addition to tox, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

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- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as ogainst ony mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate —
- (1) Under State or Territorial Laws. In the office designated by the law of the State or Territory In which the property subject to the lien is situoted, whenever the State or Territory has by law designated an office within the State or Territory for the filing af such notices or
- 1. (2) With Clerk of District Court. In the office with at the clerk of the United States district court for the judiciol district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an affice within the State ar Territory for the filing of such notice; or
  - (3) With Clerk of District Court for District of Calumbia. — In the office of the clerk of the United Stotes District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
  - (b) FORM OF NOTICE. If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice af lien.
    - (c) EXCEPTION IN CASE OF SECURITIES. —
    - (1) Exception. Even though notice of a lien

provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgogee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, are purchase such mortgagee, pledgee, or purchase such mortgagee, pledgee, or purchase such mortgage af the existence of such lien.

- (2) Definition of Security. As used in this subsection, the term "security" means any bond, debenture, note, or certificate ar other evidence of indebtedness; issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN. If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules ar regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

## SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (o) RELEASE OF LIEN. Subject to such rules ar regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of ony lien imposed with respect to any internal revenue tox if —
- (1) Liability Satisfied or Unenfarceable. The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenfarceable, or, in the case of the estate tax imposed by chapter 11 ar the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, os may be specified by such rules or regulations.

notice is hereby gi against the follow payment thereof i	e provisions of Section ven that there have be ring-named taxpayer, remain unpaid, and th	een assessed under th taxes (including inte at by virtue of the ab	S-2138 323 of the Internal e Internal Revenue rest and penalties) pove-mentioned sta	Revenue Code of 1954, aws of the United States which after demand for utes the amount of said
of the United Sto  AME OF TAXPAYER  DO  SIDENCE OR PLACE OF BU	nald G Anthony USINESS	ty and rights to pro		nereto, is a lien in favor said taxpayer, to wit:
NATURE OF TAX (a)	ACCOUNT NO.	YEAR OR TAXABLE PERIOD	ASSESSMENT DATE	AMOUNT OF ASSESSMENT
1040	214 32 2233	1964	9-22-65	\$ 242.02
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			TOTAL	\$ 242.02
Clerk of Ci Queen Annes Centreville ITNESS my hand	County , Maryland	ry, Maryland	6	, on this
TRICT DIRECTOR OF INTE	RNAL REVENUE	BY (Signature)	-   TIIT	(F)
Irving Mach		John H.	Walsh	Collection Manager

Lean Anderson

## **NOTICE OF TAX LIEN**

FORM 668 (REV. 3-61)

### INTERNAL REVENUE CODE OF 1954

### SEC. 6321. LIEN FOR TAXES.

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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(1) Under State or Territorial Laws. — It office designated by the law of the State or Ter In which the property subject to the lien is situ whenever the State or Territory has by law design an office within the State or Territory for the fili such notices or

(2) With Clerk of District Court. — In the of the clerk of the United States district court for judicial district in which the property subject to lien is situated, whenever the State or Territory not by law designated an office within the State or Territory for the filing of such notice; or

(3) With Clerk of District Court for District of Columbia. — In the office of the clerk af the United States District Court for the District af Calumbia, if the property subject to the lien is situated in the District of Columbia.

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(1) Exception — Even though notice of a lien

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(2) Bond Accepted. — There is furnished to the Secretary or his delegate and accepted by him g bond that is conditioned upon the payment of the amount assessed, tagether with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions and form of the bond and sureties thereon, as may be specified by such rules ar regulations.



rorm 005	Form	668
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(REV. MAR. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

# NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

TURE OF TAX (a)  040 Addl	63 D 1	OUNT NO. (b)		YEAR OR PERIOR (C	OD	-	SSMENT DATE (d) 18-65	\$	AMOUNT OF ASSESSMENT (e) 196.97	
040 Addl	63 D 1	30749				6	-18-65	\$	196.97	
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Queen Anne	s Count	y			**************************************				190.97	
SS my hand o	at	Sal	<u>ie bur</u>	y, Mar	<b>yland</b>				·	on this
10 th	day of	Feb.	ruary	<u>, , , , , , , , , , , , , , , , , , , </u>	, 19	<u> </u>				
	Queen Anne Centrevill SS my hand o	Queen Annes Count Centreville, Mary SS my hand at  10 th day of	10 thday ofFet	Clerk of Circuit Court Queen Annes County Centreville, Maryland SS my hand at Salisbur  10 th day of February  DIRECTOR OF INTERNAL REVENUE BY	Clerk of Circuit Court Queen Annes County Centreville, Maryland  SS my hand at Salisbury, Mary  10 th day of February  DIRECTOR OF INTERNAL REVENUE BY (Mangature)	Clerk of Circuit Court Queen Annes County Centreville, Maryland SS my hand at Salisbury, Maryland  10 th day of February 19  DIRECTOR OF INTERNAL REVENUE BY (Figureture)	Clerk of Circuit Court Queen Annes County Centreville, Maryland SS my hand at Salisbury, Maryland  10 th day of February 19  DIRECTOR OF INTERNAL REVENUE BY (Manageure)	Clerk of Circuit Court Queen Annes County Centreville, Maryland SS my hand at Salisbury, Maryland  10 th day of February  DIRECTOR OF INTERNAL REVENUE  BY (Management)  TOTA   Clerk of Circuit Court Queen Annes County Centreville, Maryland SS my hand at Salisbury, Maryland  10 th day of February  DIRECTOR OF INTERNAL REVENUE  BY (Manager)  A Country  TITLE	Clerk of Circuit Court Queen Annes County Centreville, Maryland  SS my hand at Salisbury, Maryland  Oursector of Internal Revenue BY (Figureture) Hy Walls I	

VS

Maryland Seafood Cooperative assoc

# NOTICE OF TAX LIEN

Filed this 2/ st day of Jebruary, 19kle, at 9 A. m. Recorded in Liber 2 S. P. ho. 1, Jolio 8 Federal 201 Lieue Record for Churen Gune's Co. Charles W. Cecel

FORM 668 (REV. 11-61)

### SEC. 6321. LIEN FOR TAXES

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- (2) With Clerk of District Court.--In the of af the clerk of the United States district court for the Judicial district In which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the Ilen is situated in the District of Columbio.
- . (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a natice of lien.

### (c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.--Even though notice of o llen provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

- (2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, Issued by any corporation (including one Issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of Interest or participation in, certificate of eposit or receipt for, temporary or interim certificate, any of the foregoing; negotiable Instrument, it money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-IG LIEN.--If a notice of lien has been filed under bsection (a), the Secretary or his delegate is auorized to provide by rules or regulations the exnt to which, and the conditions under which, inforation as to the amount of the outstanding obligain secured by the lien may be disclosed.

### C. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.--Subject to such rules regulations as the Secretary or his delegate may escribe, the Secretary or his delegate may issue a rifficate of release of any lien imposed with respect any Internal revenue tax if--
- (1) Liability Satisfied or Unenforceable.--The Secretary or his delegate finds that the liability for the amount assessed, together with all Interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, ar
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961)

### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT Baltimore				SERI	AL NUMBER 0-2679
Pursuant to the provisions on the provisions of the provisions of the following payment thereof remain unpaid taxes, together with penalties, if the United States upon all	have be expayer, d, and th nterest,	een assessed under taxes (including in nat by virtue of the and costs that may	the Internal Revenue iterest and penalties) above-mentioned state accrue in addition t	laws whick tutes nereto	of the United States a after demand for the amount of said o, is a lien in favor
NAME OF TAXPAYER  Maryland Seafood Goo RESIDENCE OR PLACE OF BUSINESS	perati	re Assoc.			
Kent Marrows -	Grason	ville, Maryland	21.638		
TYPE OF_TAX AND PERIOD (a)	8	ASSESSMENT DATE (b)	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)
940 - 12/31/64		4/9/65	52 0730965		310.26
PLACE OF FILING  Clerk of the Circuit Court  of Queen Anne County  Centreville, Maryland				TOTAL	\$ 310.26
	· ·	ore, Maryland			, on this
DISTRICT DIRECTOR OF INTERNAL REVENUE  Irving Machiz	· .	BY (Signature)		lest.	Non-Dir Chief, OGF

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

No.	$\hat{\mathcal{A}}$	4	4
¥14.—			

VS

# RELEASE OF TAX LIEN

Filed this 14 Th	day of
and proper entry made in	M.,
FTay Fine Book No.	page 💆
D. 1 1 P	-1

Charles W Lead
Clerk (or Registrar).

FORM 668 (REV. 11-61)



(REV. NOV. 1961)

### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

### CERTIFICATE OF RELEASE OF FEDERAL TAIL LIEN

(Formerly	Form oo	7)	(10 00 )	used to kelease lax Liens under Section 6325(a), I.K.C. 6, 19	/54)
DISTRICT	, 4		,		SERIAL NUMBER
	, <i>k</i>	Baltimore,	Ma.		s = 2203

I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on March 22, 1966, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes.

NAME OF TAXPAYER Reynolds & Camoo RESIDENCE OR PLACE OF BUSINESS Queenstown. Md. 21658 AMOUNT OF TYPE OF TAX AND PERIOD REFERENCE NO. ASSESSMENT DATE **ASSESSMENT** (c) (b) (d) 3/9/66 52-0701837 2,376.81 941 - 65-09 941 - 55-12 3/9/66 52-0701837 739.51 PLACE OF FILING Clerk of the Circuit Court, TOTAL \$ 3,114,32 queen Anne County, Centreville, Md. Baltimore, Md. WITNESS my hand a on this. DISTRICT DIRECTOR OF INTERNAL REVENUE 1 TTLE (Signature) Irving Machiz

Special Procedures Advisor

Reynolds + Gannan

## NOTICE OF TAX LIEN

Filed this 22 Md day of Marsh 1966, at 1 m. Recorded in Liber 2.8. P. ko. 1, talio 8 Federal 200 Lieu Record for Quiles anne; Co. Charles W. Cell.

Clerk (or Registrar).

FORM 668 (REV. 1,1-61)

### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.— Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.-In the office designated by the law of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk af District Court.--In the affice of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice, or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be volid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

(c) EXCEPTION IN CASE OF SECURITIES ..

- (1) Exception.--Even though notice of a llen provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgage, pledgee, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, issued by any corporation (including one Issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or Interim certificate for, or warrant, or right to subscribe to or purchase, any of the foregoing, negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN. Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any Internal revenue tax if-
- (1) Liability Satisfied or Unenforceable. The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted. There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

(REV. NOV. 1961)

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

### NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL LEVENUE LAWS

_		<u> </u>	
DISTRICT	<b>/</b>		SERIAL NUMBER
	Baltimore, Md.		s <b>–</b> 2203

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code of 1954, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer, to wit:

NAME OF TAXPAYER	<del>.</del>	<del></del>	<del></del> - <u>-</u>
Reynolds & Gannon RESIDENCE OR PLACE OF BUSINESS	· · · · · · · · · · · · · · · · · · ·		
RESIDENCE OF PLACE OF BUSINESS  Queenstown Md. 2165	8		
TYPE OF TAX AND PERIOD	ASSESSMENT DATE (b)	REFERENCE NO. (c)	AMOUNT OF ASSESSMENT (d)
941 - 65-09	3/9/66	52-0701837	2,376.81
941 - 65-12	3/9/66	52-0701837	739.51
			÷ ;
PLACE OF FILING  Clerk of the Circuit Court,  Queen Anne County, Centrevi		<b>T</b> OT.	al \$ 3,114.32
WITNESS my hand at Salisbury,	Md.	· · · · · · · · · · · · · · · · · · ·	, on this,
the <u>l6th</u> day of <u>March</u> ,	1966		
DISTRICT DIRECTOR OF INTERNAL REVENUE	BY (Signature)	1 Folopol TILE	ection Manager

No. 245

UNITED STATES

RELEASE OF TAX LIEN

Peri 20236

Filed this 976 day of 1967 M., and proper entry made in 750 P

Charles W. Carl.
Clerk (or Registrar).

FORM 668 (REV. 11-61)

1.0000

Lien # 245

Griffin U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE Form 668 CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN (REV. NOV. 1961) (To be used to Release Tax Liens under Section 6325(a), I.R.C. of 1954) (Formerly Form 669) SERIAL NUMBER Paltimore M 2340 A I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code of 1954, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321; and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on 1966, is hereby authorized to make notation on his books to show the release of said lien, insofar as the lien relates to the following taxes. NAME OF TAXPAYER Melson B . Loveless RESIDENCE OR PLACE OF BUSINESS 508 Patapsco Avenue, Baltimore , Ma. \$ 21225 AMOUNT OF REFERENCE\_NO.- -- |-TYPE OF TAX AND PERIOD ASSESSMENT DATE ASSESSMENT - ----- (a) (b) (d) 1040 12-31× 6h 07-14-65 213-20-0192 914.05 PLACE OF FILING Clerk of the Circuit Court 914.85 TOTAL of ween Anne County Centreville, Mi.

VS.

nelson B. Lovelace

# NOTICE OF TAX LIEN

Filed this 30 in day of March 1966 at 9 m. Recorded in Liber 2 S. 13 ho. 1, pale 8, Federal 2ax Lieu for Q. a. Co. Cherles W. Clerk (or Bookstrat).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (Including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, I PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.-Except as otherwise provided in subsection (c), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a)(1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a)(2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of tion.

### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.-Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or maney's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.
- (2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, Issued by any corporation (including one Issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of Interest or participation in, certificate of deposit or receipt for, temporary or Interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing, negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.--If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding abligation secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.--Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax If--
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. NOV. 1961) NOTICE OF	FEDERAL TAX LIEN	UNDER INTERNAL	REVEN	UE LAWS	
DISTRICT			SERI	AL NUMBER	
Baltimore				M 231,8 A	
Pursuant to the provisions of Sect notice is hereby given that there have against the following-named taxpays payment thereof remain unpaid, and taxes, together with penalties, interes of the United States upon all prope	e been assessed unde er, taxes (including i If that by virtue of th st, and costs that ma	r the Internal Revenunterest and penaltieness and penaltiened seatoned seatoned seatoned seatoned seatoned seatoned seatone in addition	e laws s which tatutes thereto	of the United Standard  after demand the amount of so, is a lien in fo	ates for said
NAME OF TAXPAYER Nelson B . Love	eless			-	<u>.</u>
RESIDENCE OR PLACE OF BUSINESS 508 P.	atapsco Avenue, Ba	altimore , Md.# 2]	2:25		
TYPE OF TAX AND PERIOD (a)	ASSESSMENT DATE	REFERENCE NO.		AMOUNT OF ASSESSMENT (d)	
1040 12-31 64	07-11-65	213-28-0492		914.85	
			1. <del>-</del> e :	.,	
PLACE OF FILING Clerk of the Circuit Court ofQueen Anne County Centreville, Md.			TOTAL	\$ 914.85	•
WITNESS my hand at Baltimore, M				, on	this
DISTRICT DIRECTOR OF INTERNAL REVENUE  IRVING MACHIZ	BY (Stanature)  Joseph B. Gri	S. Wiffin	T TLE Reve	onue Officer-	<b>.</b>

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

V 2

# RELEASE OF TAX LIEN

Filed this 14 Th	day of
September,	19 70 10AM.,
and proper entry made in	S.Alo. Fed.
Tap Lun Book No. 151	<u>/#/</u> , page_9_

Charles Ward
Clerk (or Registrar).

FORM 668 (REV. 11-61)



(REV : NOV 1961)

### U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

### CERTIFICATE OF RELEASE OF FEDERAL TAX LIEN

(To be used to Release Tax Lien	s under Section 6325(a), I.R.C. of	1954)	
			NUMBER
<u> </u>	· · · · · · · · · · · · · · · · · · ·		_ 2262
n satisfied with respect Section 6321; and that proper officer in the o 19 <u>66</u> , is hereby autho	to the taxes enumeror the lien for such taxe ffice where notice of rized to make notation	ted bek s and s internal	ow, together with tatutory additions revenue tax lien
<u>.</u>			
			AMOUNT OF
ASSESSMENT DATE (b)	REFERENCE NO.		ASSESSMENT (d)
4/1/66	52-0701837		145.62
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			31 <i>2</i> / A
ille, Ed. 216 <b>37</b>		TOTAL	145.62
		i.	
Baltimore, Md.	<del></del>	: 	, on this
		ļ:	
, 19 <u>_70</u> _			
BY (Signature)	[1	TLE	-
Durgh	B. Zales	necial	Procedures Advis
10			
	ASSESSMENT DATE (b)  Baltimore, Md.  By (Signature)  By (Signature)  By (Signature)  By (Signature)	ASSESSMENT DATE (b)  ASSESSMENT DATE (b)  ASSESSMENT DATE (b)  Baltimore, Md.  BY (Signature)   ASSESSMENT DATE  (b)  ASSESSMENT DATE (b)  ASSESSMENT DATE (b)  ASSESSMENT DATE (c)  ASSESSMENT DATE (b)  ASSESSMENT DATE (c)  ASSESSMENT DATE (d)  ASSESSMENT DATE (e)  ASSESSMENT DATE (e)  ASSESSMENT DATE (f)  ASSESSMENT DATE (h)  ASSESSME	

Regnalds and Januar

## NOTICE OF TAX LIEN

Filed this 17th day of Jane 1966, at 1 Am. Reborded in Liber 1.5. A ho. 1 falio 8, federal Jan Leen Revord for Poucae Finne's Co. Charles W. Clark (or Rogistrar).

FORM 668 (REV. 11-61)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same ofter demand, the amount (including any Interest, additional amount, addition to tax, or assessable penalty, together with any casts that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether reol or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.-Except as otherwise provided in subsection (c), the lien impased by section 6321 shall not be valid as ogainst any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.--In the affice designated by the low of the State or Territory In which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.--In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notices or
- (3) With Clerk of District Court for District of Columbia.-In the office of the clerk af the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbio.
- (b) FORM OF NOTICE.--If the notice filed pursuant to subsection (a){1} is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection {a}{2}, such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

### (c) EXCEPTION IN CASE OF SECURITIES .--

- (1) Exception.--Even though notice of a tien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in parograph (2) of this subsectian, as against any mortgagee, pledgee, or purchoser of such security, far an adequate and full cansideration in money or maney's worth, if at the time of such martgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knawledge af the existence of such lien.
- "(2) Definition of Security.--As used in this subsection, the term "security" means any bond, debenture, nate, or certificate or other evidence of Indebtedness, Issued by any carporation (including one Issued by a government or political subdivision thereof), with interest coupons or in registered form, share af stack, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temparary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing negotiable instrument, or money.
- (d) DISCLOSURE OF AMOUNT OF OUTSTAND-ING LIEN.—If a natice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to pravide by rules or regulations the extent to which, and the conditions under which, Information as to the amount of the outstanding obligation secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DIS-CHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.--Subject to such rules or regulatians as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien Imposed with respect to any Internal revenue tax if--
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, hos been fully satisfied, hos become legally unenforceable, or, in the cose of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, or
- (2) Bond Accepted.--There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount ossessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the band and sureties thereon, as may be specified by such rules ar regulations.

Form 668 (REV. NOV. 1961)	NOTICE C		MENT - INTERNAL REVENUE SERVICE  N UNDER INTERNAL RE	VENUE LAWS
DISTRICT		<del></del>		SERIAL NUMBER
	Baltimore, Md.	t: (201 (200		S = 2262
notice is hereby against the folk payment therec axes, together	given that there have owing-named taxpa of remain unpaid, a with penalties, inter	ve been assessed unde yer, taxes (including nd that by virtue of th est, and costs that mo	er the Internal Revenue hinterest and penalties on the above-mentioned states ay accrue in addition the	Revenue Code of 1954, aws of the United States which after demand for tutes the amount of said tereto, is a lien in favor
	States upon all prop	perty and rights to p	roperty belonging to se	aid taxpayer, to wit:
JAME OF TAXPAYER	omolda & Cannon			
ESIDENCE OR PLACE	eynolds & Gannon OF BUSINESS		· ·	
	ueenstown, Md.	<del></del>	· · · · · · · · · · · · · · · · · · ·	
TYPE OF.	TAX AND PERIOD (a)	ASSESSMENT DATE (b)	REFERENCE NO.	AMOUNT OF A ASSESSMENT (d)
940 - 12/31	/65	4/1/66	52-0701837	145.62
	·	·		
		The second secon	A ST TO THE PARTY OF THE PARTY	
		,		
		1		
PLACE OF FILING			<u></u>	
	e Circuit Court, County, Centrevil	lle, Md. 21637	70	\$ 145.62
WITNESS my hand	dat Salisbu	ury, Md.		, on this
he <u><b>l4th</b></u> day	ofJune	_, 19 <u>.66</u>	,	
DISTRICT DIRECTOR O	F INTERNAL REVENUE	BY (Signafore)	R. Lynn 11 TI	het. Coll. Mys
Irving Machi NOTE: Certificate of o		//		ederal Tax Lien G.C.M. 26419, C.B.

1950-51, 125.)

VS

Kent Island Pasking Co

## NOTICE OF TAX LIEN

Filed this 30 ih

\_dav of

Reborded in Liber 2. S. P. ho. 1, rolio 8 Federal Jas Lear Record for Cheen Ouse's Co. Charles W. Ceril

FORM 668 (REV. 4-65)

### INTERNAL REVENUE CODE

### SEC. 6321: LIEN FOR TAXES

If any person liable to pay eny tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGES, PLEDGES PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Exc as otherwise provided in subsection (c) and (d), the imposed by section 6321 shall not be valid as against mortgagee, pledgee, purchaser, or judgment creditor u notice thereof hes been filed by the Secretary or his digate—
- (1) Under State or Territoriel Laws.—In the of designated by the law of the State or Territory in which property subject to the lien is situated, whenever the St or Territory hes by law designated an office within the St or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office the clerk of the United Stetes district court for the judi district In which the property subject to the lien is situal whenever the State or Territory has not by lew designs an office within the State or Territory for the filing of s notice; or
- (3) With Clerk of District Court for District of lumbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United Stetes district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Evan though notice of a lien provided in section 6321 has been filed in the manner prescribed in Subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with Interest coupons or in registered form, shere of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscriba to or purchasa, any of the foregoing; negotiabla instrument; or money.

### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of e lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shell not be valid with respect to a motor vehicle, as defined in paragraph. (2) of this subsection, as against any purchaser of such motor vehicle for an edequate and full consideration in money or money's worth if—
  - (A) at the tima of the purchase the purchaser is thout notice or knowledge of the existence of such n, and
  - (B) before the purchaser obtains such notice or owledge, he has acquired possession of such motor hicle and has not thereefter relinquished possession such motor vehicle to the seller or his egent.
  - (2) Definition of motor vehicle.—As used in this ion, the term "motor vehicle" means e self-propelled which is ragistered for highway use under the laws State or foreign country.
  - ) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN, notice of lien has been filed under subsection (e), cretary or his delegate is authorized to provide by regulations the extent to which, and the conditions which, information as to the amount of the outing obligation secured by the lien may be disclosed.

### 325. RELEASE OF LIEN OR PARTIAL DISCHARGE F PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secratary or his dalegate may prescribe, the Secratary or his delegata may issue a certificate of release of any lien imposed with respect to any internel revenue tax if—
- (1) Llability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect tharsof, has been fully satisfied, has become legelly unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, or
- 2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including eny extension of such time), end that is in accordence with such requirements relating to terms, conditions, end form of the bond end sureties thereon, as may be specified by such rules or regulations.



Form 668 (REV. 4-65) U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

Baltimore, Md.

SERIAL NUMBER S-2267

Pursuant to the pravisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belanging to said taxpayer.

NAME OF TAXPAYER

Kent Island Packing Co.,

RESIDENCE OR PLACE OF BUSINESS

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBEF:	UNPAID BALANC OF ASSESSMENT (e)
941	09/30/65	5/20/66	52-0802261	198•61
941	12/31/65	5/20/66	52-0802261	148•56
940	12/31/65	5/13/66	52-0802261	31.76
Herk Widthe Ci Queen Anne Coun Centreville, Md	t <b>y</b> ,	<del></del>	TOTA	\$ 378∙93

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NITNESS my hand at					, on this,
,,					, 011 11119,

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

Jackson R. Lynn

TITLE

Acting Coll. Mgr

or Optional Use By Recording Office

(NOTE: Certificate of afficer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.]

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Kent Island Packing Co

### NOTICE OF TAX LIEN

Lebrer Day Rin Record

FORM 668 (REV. 4-65)

### SEC. 6321. LIEN FOR TAXES

If any person liabla to pay any tax neglects or refuses to pay the same after demand, tha amount (including enyinterest, additional amount, addition to tax, or assessable panalty, togathar with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether read or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIENL

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Exact otherwise provided in subsection (c) and (d), the imposed by section 6321 shall not be valid as against mortgage, pledgee, purchaser, or judgment creditor notice thereof has been filed by the Secretary or his laste.
- (1) Under State or Territorial Laws.—In the designated by the law of the Stata or Territory in which property subject to the lien is situated, whenaver that or Territory has by law designated an office within the or Territory for the filing of such notice; or
- (2) With Clark of District Court.—In the office that clerk of the United States district court for the Judistrict In which the property subject to the Ilan Is situs whenever the State or Territory has not by law design en offica within the State or Territory for the filing of notica; or
- (3) With Clerk of District Court for District of lumbia.—In the office of the clerk of the United S District Court for the District of Columbia, if the prosubject to the lien is situated in the District of Columb....
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Tarritory regarding the form or content of a notice of lien.

### (c) EXCEPTION IN CASE OF SECURITIES .-

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as dafined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequata and full consideration in money or monay's worth, if at the time of such mortgage, pledge, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, nota, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, shere of stock, voting trust certificate, or any certificate of interest or participation in, certificate of daposit or racalpt for, temporary or interim certificata for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of e lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a motor vehicle; as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) et the time of the purchase the purcheser is without notice or knowledge of the existence of such lien, and
  - (B) befora the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not theraafter relinquished possession of such motor vehicle to the seller or his egent.
  - (2) Definition of motor vehicle.—As used in this ction, the tarm "motor vehicle" means a salf-propelled a which is registered for highway use under the laws y State or foraign country.
  - a) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.
    a notice of lian has been filed under subsaction (a),
    ecretary or his delegate is authorized to provide by
    or regulations the extant to which, and the conditions
    which, information as to the emount of the outing obligation secured by the lien may be disclosed.

### \$325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- a) RELEASE OF LIEN.—Subject to such rules or regus as the Secratary or his delegate may prastribe, the Secratary or his delegate may Issue e certificate of ralease of any lien imposed with respect to any Internel revenue tax
- (1) Liebility Satisfied or Unanforceeble.—The Secretary or his dalegata finds that the liability for the amount essessed, together with all interest in respect thereof, has been fully satisfied, has become legelly unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon tha payment of the amount assessed, together with all interest in respect thareof, within tha time prescribed by law (including any axtension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties theraon, as mey be specified by such rules or reguletions.



Form 668 (REV. 4-65) U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NUMBER

Baltimore, Md

5- 2292

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, natice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the fallowing named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above mentioned statutes the amount of said taxes, together with penalties, Interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Kent Island Packing Co.

RESIDENCE OR PLACE OF BUSINESS

Chester, Maryland

CLASS OF TAX (Tax Return Form No.) (a)	FORM No.) PERIOD ENDED ASSESSMENT DATE IDENTIFYING NUMBER			UNPAID BAI OF ASSESSA (e)	
941	03-31-66	07-29-66	52-0802261		119.80
941	06-30-64	06-24-66	52-0802261		233.92
941	06-30-65	06-24-66	52-0802261		153.91
:					;
		t.			
Clerk of th Queen Annes Centreville				TOTAL	\$ 507.63

WITNESS my hand at	Salisbury,	Maryland	 		, on this,
the 5th. day of Augus	st, <sub>19</sub> 66				
DISTRICT DIRECTOR OF INTERNAL REV	ENUE	BY (Signature)	00	TITLE	

Irving Machiz

John H. Halof

Group Supervisor

or Optional Use By Recording Office

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS.

Kennard S. Syrion

### **NOTICE OF TAX LIEN**

Filed this 9th day of Movember, 1966, at 9 A. m. Liber I. S. P. ko. 1, folio 8,

Charles a Cecil

Federal Jan Lien Record

### SEC. 6321. LIEN FOR TAXES

If any person liable to pay eny tax neglects or refuses to pay the seme efter demand, the emount (including eny Interest, edditionel emount, eddition to tax, or assessable penalty, together with eny costs thet may eccrue in addition thereto) shell be e lien in favor of the United States upon ell property and rights to property, whether reel or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another dete is specificelly fixed by law, the lien imposed by section 6321 shall erise at the time the essessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE—es otherwise provided in subsection (c) and (d), t imposed by section 6321 shall not be velid as agai mortgagee, pledgee, purchaser, or judgment credit notice thereof has been filed by the Secretary or higher
- (1) Under State or Territorial Laws.—In thi designated by the lew of the State or Territory in wh property subject to the lien is situated, whenever the or Territory has by law designeted en office within the or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the of the clerk of the United States district court for the district In which the property subject to the lien is slawhenever the State or Territory has not by law design office within the State or Territory for the filing anotice; or
- (3) With Clerk of District Court for District lumbia.—In the office of the clerk of the United District Court for the District of Columbia, if the p subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuent to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (e) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a llen provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be velid with respect to e security, es defined in peregraph (2) of this subsection, es egeinst eny mortgagee, pledgee, or purcheser of such security, for an adequete end full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchese such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, shere of stock, voting trust certificate, or any certificate of interest or perticipation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchese, eny of the foregoing; negotiable instrument; or money.

### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valld with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) et the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his egent.
  - (2) Definition of motor vehicle.—As used in this section, the term "motor vehicle" means a sell-propelled icle which is registered for highway use under the laws any State or foreign country.
  - (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. f e notice of lien has been filed under subsection (e), Secretary or his delegate is authorized to provide by s or regulations the extent to which, and the conditions ler which, information as to the amount of the outhding obligation secured by the lien may be disclosed.

## 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or reguons as the Secretary or his dalegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the emount essessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tex imposed by chapter 11 or the gift tax imposed by chapter 12, hes been fully satisfied or provided for; or
- \* (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him e bond thet is conditioned upon the payment of the emount assessed, together with ell interest in respect thereof, within the time prescribed by law (Including eny extension of such time), and that is in accordance with such requirements relating to terms, conditions, end form of the bond end sureties thereon, as may be specified by such rules or regulations.



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Form 668 (REV. 1-66) NOTI		ARTMENT - INTERNAL REVENUE LIEN UNDER INTERNAL		or Optiona	l Use By Recording Office		
DISTRICT	OF OLLEGISTE LINE	SERIAL NUMBER	HETELOC MAJO				
Baltimore		G 2008	ļ				
notice is hereby given United States against th after demand for payn statutes the amount of in addition thereto, is a	Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.						
NAME OF TAXPAYER	<del></del>						
Davie Of Tradition							
	nnard S. Hynson						
RESIDENCE OR PLACE OF I	BUSINESS						
R.	R. 1 Box 14K	Chestertown, Md	21620	•			
CLASS OF TAX [Tax Return Form No.] (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NU	MBEF	UNPAID BALANCE OF ASSESSMENT (e)		
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	of the Circuit meen Anne County reville, Md.			TOTAL	\$1280 <b>.</b> 60		
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the <b>8th</b> day of	November , 19	, 66	·				
SIGNATURE		TIT	LE				
8/	a Debarah	0					

PART 1—To be retained by recording office

No. 230
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Filed this	7ih	day of
april	~	9.69 9:40AM.,
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Book No. \_/\_\_\_, page\_8\_

Charles W. Cecl.
Clerk (or Rogistrar).

FORM 668 (REV. 4-65)



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Form 668 (REV. 4-65)			PARTMENT - INTERNAL REVEN RELEASE OF FEDERAL			or Option	al Use By Recording O	Hice
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			ed taxpayer the requirement					
			n respect to the taxes enumer on 6321; and that the lien			<u>!</u>		
		thereby been released.	The proper officer in the of		<b>,</b> '			
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authorized to relates to the			how the release of said lier	n, Insofar as the Ilen	. :			
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of Queen Anna County					i!	TOTAL	\$350.00	
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DIŞTRICT DIRECTO	R OF INTE	RNAL REVENUE	BY (Signature)			ITLE		<del></del>

HRNOTE Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B.

Special Procedures Advisor

Harrison W. Cooper.

### NOTICE OF TAX LIEN

Filed this 16th December 1. 1. 1966, 019 A.M. in Liber J. S. P. ko. 1. Jolio 8, a federl Jos Lien Rivoll for Queen avac o Charles W. Cell

FORM 668 (REV. 4-65)

### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lian in favor of the United States upon all property and rights to property, whether real or personal, belonging to such parson.

### SEC. 6322. PERIOD OF LIEN.

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### SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate--
- (1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice: or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such nótice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of tha clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

### (c) EXCEPTION IN CASE OF SECURITIES.-

(1) Exception.—Even though notice of a lien provided in saction 6321 has bean filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purcheser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or perticipation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

### (d) EXCEPTION IN CASE OF MOTOR VEHICLES .-

- (1) Exception.—Even though notice of a llan provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as egainst any purchaser of such motor vehicle for an edequete and full consideration in money or money's worth if 11
  - (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self-propelled vehicle which is registered for highway use under the laws of any State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. -If a notice of lien has been filed under subsection (a). the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the emount of the outstending obligation secured by the lien may be disclosed.

### SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN .- Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delagate may issue a certificate of release of any lien imposed with respect to any internal revenue tax
- (1) Liebility Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legelly unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully setisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time). and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

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Form 668 (REV. 4-65)	MOTI	U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS			For Optiona	Use By Recording Office
DISTRICT		·	SERIAL NUMBER	WEALUOF FWM2		
Balt	Baltimore G-2024					
notice is here United States after demand statutes the c	eby given against th I for payn amount of tereto, is a	that there have been a te following-named taxpa nent thereof remain unp said taxes, together wi lien in favor of the Unit	6322, and 6323 of the Intersection of the Intersection of the Internet a gid, and that by virtue of the penalties, interest, and cost of the Intersection of the Interest of the Interest of the Interest of the Interest of the Interest of the Interest of Interest of the I	venue laws of the nd penalties) which a above-mentioned is that may accrue		
NAME OF TAXPA	YER					
	Ha	rrison W. Coop	er			
RESIDENCE OR PL	ACE OF E	BUSINESS				
	Ro	ute 1, Chester	town, Md. 21629			
CLASS OF T (Tax Return For (a)		PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING N	IUMBEI!-	UNPAID BALANCE OF ASSESSMENT (e)
1040A		12-31-65	05-20-66	212-16-1876	<u> </u>	350.00
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PLACE OF FILING						-
	Cle:	rk of the Circu Queen Anne Cour treville, Md.			TOTAL	\$350.00
			<u> </u>		<del></del> ,	
WITNESS my h	and at_	Baltin	ore, Md.	<del>_</del>		, on this
•			·		e.	· ·
the <b>13th</b>	day of	December , 1	9.66			
DISTRICT DIRECTOR	R OF INTER	NAL REVENUE	BY (Signature)		ITLE	<del></del>
Irving M	achiz		1/1 /0	9	Group	Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS.

# RELEASE OF TAX LIEN

Filed this 25 M	_ day of
September , 1967	900 AM.,
and proper entry made in <u>Cuc</u>	
Book No/, pag	_

Charles W. Cearl
Clerk (or Registrar).

Lien # 251

Form 668		PARTMENT - INTERNAL REVENUE		or Optiona	Use By Recording Office
(REV. 4765)	CERTIFICATE OF	release of federal ta)	( LIEN		
ISTRICT	e' -	SERIAL NUMBER		ļi li	
Balti	more, Fd.	S _ 2384			
Internal Revenue with all statutory statutory addition internal revenue t	Code, have been satisfied with additions provided by Sections has thereby been released.  ax lien was filed on  ke notation on his books to s	ed taxpayer the requirements of respect to the taxes enumerate an 6321; and that the lien for the proper officer in the officer December 26, 19 how the release of said lien, I	ord below, together or such taxes and e where notice of 0.66, Is hereby		
AME OF TAXPAYER				1	
e3 m	8 25 8 W 14 W				•
SADITEDO F. ESIDENCE OR PLACE	& Doris V. Marvel			1	
				Į.	
Sudlersvill	e, %6. 21668				
CLASS OF TAX					UNPAID BALANCE
(Tax Return Form N	lo.) PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBI	1	OF ASSESSMENT (e)
1040	12/31/65	5/27/66	214-30-8322		149.07
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				."	
ACE OF FILING			<u> </u>	1:	
Slerk of th	e Circuit Court, County, Centrevil	le, M. 21617		TOTAL	\$ 149.07
				-  -   -	
ITNESS my hand	d at	Baltimore, Md.		i.	, on this
				i 1	
e 22nd day	of September,	19 67			
	INTERNAL REVENUE	BY (Signature)		TILE Chief,	
Irving Mach	<u>.</u> _	2 1/16	1	-	1 Procedures Sect

VS.

Clarence & Marvel Wf

## NOTICE OF TAX LIEN

Filed this 27th de

December 1966, 019 A.m. Peconded in Liber I.S. Pks. 1 John 8, Jederal Las Lieu Record

Clerk (e<del>r Registra</del>r).

FORM 668 (REV. 4-65)

#### INTERNAL REVENUE CODE

#### SEC, 6321. LIEN FOR TAXES

If any person liable to pay any tax naglects or refuses to pay the sama after damand, tha amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrua in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whethar raal or personal, belonging to such parson.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at tha time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS....

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwisa provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to tha lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated en office within the State or Territory for the filling of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of tha clerk of the United States District Court for the District of Columbia, if the property subject to tha lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filad pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of tha United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of tha Stata or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be wall with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such sacurity, for an adequate and full consideration in money or money's worth, if at tha tima of such mortgaga, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note; or certificate or other evidenca of indebtedness, issued by any corporation (including one issued by a government or political subdivision thareof), with Intarest coupons or in ragistered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, tamporary or interim certificate for, or warrant or right to subscriba to or purchase, any of the foregoing; negotiable instrument; or money.

#### . (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valld with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) bafore the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means e self-propelled vehicle which is registered for highway use under the laws of any State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.
  —If a notice of lien has been filed under subsection (a), the Secretary or his delegata is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

## SEC. 6325. RELEASE OF LIEM OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegata may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfiad or Unanforceable.—The Secretary or his delegate finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estata tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for: or
- \*(2) Bond Accapted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), end that is in accordance with such requirements releting to terms, conditions, and form of the bond end sureties thereon, as may be specified by such rules or regulations.

	• •		<u> </u>	·	
Form 668		EPARTMENT - INTERNAL REVENUE		For Optional	Use By Recording Office
(REV. 4-65)	MUTICE OF FEDERAL IA	X LIEN UNDER INTERNAL I SERIAL NUMBER	KEAFLINE THAS		
	ltimore. Md.	s = 2384			
	o the provisions of Sections 6321		al Revenue Code,		en an en
notice is here	eby given that there have been	assessed under the Internal Rev	enue laws of the		
	ogoinst the following-nomed taxp I for payment thereof remain un				!
statutes the o	amount of said taxes, together w	rith penalties, Interest, and costs	that may accrue		•
	nereto, is a lien in favor of the Un said taxpayer.	ited States upon all property and	rights to property		
NAME OF TAXPA					•
MUME OF TANK	(TEX		·		
	F. & Doris V. Marve	<u> </u>			
RESIDENCE OR PL	LACE OF BUSINESS				
Sudlerevi	ille, Md. 21668				
CLASS OF					UNPAID BALANCE
(Tox Return For		ASSESSMENT DATE	IDENTIFYING 1 (d)	NUMBE (	OF ASSESSMENT (e)
(0)	(b)	(c)			(6)
1040	12/31/65	5/27/66	214-30-832	2	149.07
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PLACE OF FILING	9				
	the Circuit Court,	3 22 03/35		TOTAL	\$ 149.07
Queen Ani	ne County, Centrevil	1e, Ma. 21617			
	Soliahu	16d			ماناد مد
WITNESS my h	hand at Salisbu	Ty PHI	·	<del></del>	, on this,
the_ <b>20th</b>	_day of	19 <b>66</b>			
DISTRICT DIRECTO	OR OF INTERNAL REVENUE	By (Signature)	11 m/n	TITLE	
Irving l	Machiz	John H. Walsh	4. I vice	Collec	tion Manager
	icate of officer outhorized by law		ot essential to the valid	ity of Notice of	Federal Tax Lien G.C.M.
26410 CR 1	1050-51 1251				

PART 1—To be retained by recording office

VŚ

# RELEASE OF TAX LIEN

File	this 15 YA	_ day of
œ.	etaber, 1923	<i>9 д</i> М.,
and	proper entry made in <del>2</del>	aldein
De	cdBook No. <u>J&amp;P≠/</u> , pag	je
٠.	0.4	•

<u>Charlewyr. Cec.e.</u>
Clerk (or Registrar).

FORM 668 (REV. 4-65)



Form 668 (REV. 4-65)		PARTMENT - INTERNAL REVENUE RELEASE OF FEDERAL T		for Optiono	Use By Recording Office
DISTRICT	:	CEDIAL MILIARED	387	• • •     -  -	
I hereby certify the Internal Revenue Cod with all statutory a statutory additions hereal revenue tax	le, have been sotisfied wit dditions provided by Sect as thereby been releosed. lien was filed on natation on his books ta	ned taxpayer the requirements h respect to the toxes enumero ion 6321; and that the lien.  The proper officer in the officer i	ted below, together for such toxes and ce where notice of 967, is hereby		
NAME OF TAXPAYER	back to a Jean	3. Vastavey		1 1	
RESIDENCE OR PLACE OF	BUSINESS		·	.' :	
G	acconstite, No	rystad algje			
CLASS OF TAX (Tox Return Form No.) (o)	PERIOD ENDED	ASSESSMENT DATE	IDENTIFYING (d)	NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
2080	22-32-53	05 <b>-25-5</b> 5	216+02-757		230,46
PLACE OF FILING			ann an Amana Scan		
	llank og tha Gl knissællla. Hi	routt Court of Qu uryland	apen Anno Cou	MX 한군 TOTAL	\$ 230,66
WITNESS my hand a	t	Baltimore, Md.	·		, on this
the 12th day of	October ,	1973		,	
DISTRICT DIRECTOR OF IN		BY (Signoture)	Bolad	Special	Procedures Advis

(NOTE: Certificate of officer authorized by low to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

Frank W. Haddoway + Jean B. Haddoway

## NOTICE OF TAX LIEN

Filed this 6 16. day of January 1967, at 9 g.m. Alcorded lin Liker ISP les 1, plico 8 federal In June Revol for Queen Care.

Clerk (or Registrar).

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEM.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reeson of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situeted, whenever the State or Territory has not by law designated and office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be-valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purcheser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.-

- (1) Exception.—Even though notice of e lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a motor vehicle, es defined in paragraph (2) of this subsection, es egeinst any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) at the time of the purchese the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self-propelled vehicle which is registered for highway use under the laws of any State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.

  —It a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, end the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

## SEC. 6325. RELEASE OF LIEM OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Setisfied or Unenforceeble.—The Secretary or his delegate finds that the liability for the amount essessed, together with all Interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668

(REV. 4-65)

DISTRICT

Baltimore, Maryland

Pursuant to the provisians of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the fallawing-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes; together with penalties, interest, and costs that may accrue

NAME OF TAXPAYER

Frank W. & Jean B. Haddaway

in addition thereto, is a lien in favar of the United States upon all property and rights to property

RESIDENCE OR PLACE OF BUSINESS

belanging to said taxpayer.

CLASS OF TAX (Tax Return Form No.) [a]	PERIOD ENDED (b)	ASSESSMENT DATE	IDENTIFYING NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
1040	12=31-65	06-24-66	218-01-7572	230•44
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	·			
		,		
_	<u>.</u>			
	lerk of the Cir entreville, Man		queen Anne County TO	\$ 230.44
ITNESS my hand at	Salisbury, Ma	aryland		, on th
	January ,1			

(NOTE: Certificate of officer authorized by law to take arknowledgments is not essential to the validity of latice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

٧S

Claunce N. Booze

# RELEASE OF TAX LIEN

Filed this	day of
May , 196	//M.,
and proper entry made in	9 age_ 9_
1	• /
<u>Marles G</u> Clerk (or Regis	



: () ---

FORM 668 (REV. 4-65)

· · · · · · · · · · · · · · · · · · ·	II S TREASURY DE	PARTMENT - INTERNAL REVENUE	: crpv//cr		Ula Ba Basadia Office
, Form 648 (REV. 4-65)		RELEASE OF FEDERAL TA		For Optional	Use By Recording Office
DISTRICT		SERIAL NUMBER	.;	i	
<u>leticofe</u> ,	, Kompland	<u></u>		1	
Internal Revenue Coo with all statutory a statutary additions h internal revenue tax	de, have been satisfied with additions provided by Section as thereby been released.  Iten was filed on	ed taxpayer the requirements of respect to the taxes enumerated an 6321; and that the lien for the proper officer in the officer in the officer that the lien, the proper of the proper of the lien, the proper of the release of said lien,	ed below, together or such taxes and ce where notice of 9.67, is hereby		
AME OF TAXPAYER		·		i P	
	Clarones B. Be	93a		! :-	
RESIDENCE OR PLACE O	OF BUSINESS			1	
	Chooter, Naryi	che sign			
CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE	IDENTIFYING NUME	BEI	UNPAID BALANCE OF ASSESSMENT (e)
2000	22 <b>-</b> 32 <b>-</b> 63	0 <b>6-</b> 03-66	215-01-545	; }}	453.20
				1	
				;  }	• •
	ork of the Circ nireville, Mary	ult Sourt of Quo Land	an Anna Comety	TOTAL	\$ \$\$\$ <b>.</b> *??
VITNESS my hand o	at	Baltimore,	Md,		, on this
he <u>28th</u> day c	of April ,	19 <u>67</u>			
DISTRICT DIRECTOR OF IN	NTERNAL REVENUE	BY (Signature)		TILE	
		_ ~ ~	• ~		. Procedures Advi

Clarence V Broze

NOTICE OF TAX LIEN

Filed this \_\_ (e.f.

\_day of

Referred she Liber I. S. P. Ko. 1, folio 8, Federal For Lieu Resord for Queen Creme Co. Charles W. Clark (Or Rogissear).

FORM 668 (REV. 4-65)

#### INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay tha same aftar demand, the amount (including any Interest, additional amount, addition to tax, or assessable penalty, togethar with any costs that may accrue in addition thereto) shell be a lien in favor of the United States upon all property and rights to property, whather raal or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien, imposad by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgea, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenaver the State or Territory has not by law designated an office within the State or Territory for the filling of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to tha lian is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.-

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificata or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with Intarest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or Intarim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument, or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in saction 6321 has been filed in the manner prescribed in subsection (a) of this section, tha lien shall not be valid with respect to a motor vahicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchasar is without notice or knowledge of the existance of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self-propelled vehicle which is registered for highway use under the laws of any State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.

  —If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

# SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issua a certificate of relaasa of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditionad upon the payment of the amount assessed, togather with all interest in respect thereof, within the time prescribed by law (including any extension of such time), end that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE Form 66B For Optional Use By Recording Office NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS (REV. 4-65) DISTRICT SERIAL NUMBER S = 2393Baltimore, Maryland Pursuant to the provisions of Sections 6321, 6322, and 6323 af the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws af the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpald, and that by virtue of the above-mentioned statutes the amount of sald taxes, tagether with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer. NAME OF TAXPAYER Clarence H. Booze RESIDENCE OR PLACE OF BUSINESS Chester, Maryland 21619 CLASS OF TAX UNPAID BALANCE (Tax Return Form No.) PERIOD ENDED ASSESSMENT DATE IDENTIFYING NUMBER OF ASSESSMENT (b) (a) (c) (d) (e) 06-03-66 215-01-5443 443.22 1040 12-31-65 PLACE OF FILING Clerk of the Circuit Court Of Queen Anne County TOTAL 443.22 Centreville, Maryland Salisbury, Maryland WITNESS my hand at\_ on this,

DISTRICT DIRECTOR OF INTERNAL REVENUE

BY Signature)

TITLE

Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS.

William F. Y Vernice Black

# RELEASE OF TAX LIEN

Filed this	day of
m	шу, 19 <u>6</u> 7_м.,
and proper ent	ry made in $\mathcal{T} \mathcal{S} \mathcal{P}$
Book	No/, page

Clerk (or Registrar).

Lien # 254

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Form 668 (REV. 4-65)		RELEASE OF FEDERAL T		Ti, Oprional	out by Recording Office
DISTRICT	OLKIII IOME OI	SERIAL NUMBER		İ	•
	ord. Regulard	<b>%- 5394</b>			
I hereby certif	y that as to the following-nam	ed taxpayer the requirements	of Section 6325(a),	į.	
Internal Revenue	Code, have been satisfied with	h respect to the taxes enumera	ted below, together	'	
with oll statutor	y additions provided by Secti or has thereby been released.	on 6321; and that the lien t The proper officer in the offi	ce where notice of	i i	
•		nuary 6	9.67 is hereby		
authorized to mo	ake notation on his books to s	show the release of said lien,	insofar as the lien	·ii	•
relates to the fol	lowing taxes.				•
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the <u>10th</u> do	ıy of <u>Ma</u> y,	19 <u>67</u>		F	
DISTRICT DIRECTOR C	OF INTERNAL REVENUE	BY (Signature)		TITLE	
• •			3. Zeiler		
Irving Ma	chiz	100.00	( ) ( )	Special	Procedures Advi

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

William J Black +

## NOTICE OF TAX LIEN

Filed this 6 in

\_day of

Referral In Like 2. S. P. lio ! folio 8, Federal Ian Lin Besord for Green Enni P Co Charles W. Cecil

Clark (or-nagional

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If eny person liable to pey eny tex neglects or refuses to pay the same efter demand, the amount (Including eny interest, additional emount, eddition to tax, or essessable penalty, together with eny costs that may eccrue in addition thereto) shall be a lien in favor of the United States upon all property end rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specificelly fixed by lew, the lipn imposed by section 6321 shall erise et the time the assessment is made and shall continue until the liability for the amount so essessed is satisfied or becomes unehforceable by reason of lepse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be velid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territoriel Lews.—In the office designated by the law of the State or Territory in which the property subject to the lien is situeted, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situeted, whenever the State or Territory has not by law designated eh office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situeted in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuent to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shell be velid notwithstending eny law of the State or Territory regerding the form or content of e notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in peragraph (3) of this subsection, as egainst any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgagee, pledge, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by e government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or eny certificate of interest or perticipation in, certificate of deposit or receipt for, temporery or Interim certificate for, or warrant or right to subscribe to or purchase, eny of the foregoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a llen provided in section 6321 hes been filed in the menner prescribed in subsection (e) of this section, the llen shell not be valid with respect to a motor vehicle, as defined in peragraph (2) of this subsection, es egeinst eny purchaser of such motor vehicle for an edequate and full consideration in money or money's worth if—
  - (A) et the time of the purchese the purcheser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means e self-propelled vehicle which is registered for highway use under the laws of eny Stete or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. —If a notice of lien has been filed under subsection (e), the Secretary or his delegate is authorized to provide by rules or reguletions the extent to which, end the conditions under which, information as to the emount of the outstending obligation secured by the lien may be disclosed.

## SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate mey issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liebility Setisfied or Unenforceeble.—The Secretery or his delegate finds that the liability for the amount essessed, together with all interest in respect thereof, has been fully satisfied, hes become legally unenforceeble, or, in the case of the estate tex imposed by chepter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and eccepted by him a bond that is conditioned upon the payment of the amount essessed, together with ell interest in respect thereof, within the time prescribed by law (including eny extension of such time), end that is in eccordance with such requirements releting to terms, conditions, end form of the bond and suretles thereon, es mey be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE For Optional Use By Recording Office Form 668 NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS REV. 4-651 SERIAL NUMBER DISTRICT S- 2394 Baltimore, Maryland Pursuant ta the provisions of Sections 6321, 6322, and 6323 af the Internal Revenue Code, natice is hereby given that there have been assessed under the Internal Revenue laws af the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand far payment thereaf remain unpaid, and that by virtue af the above-mentianed statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereta, is a lien in favor of the United States upon all property and rights to property belanging to said taxpayer. NAME OF TAXPAYER William F. & Vernice Black CHECKEK X NAKY X KHXXXX X KX 5X RESIDENCE OR PLACE OF BUSINESS Chester, Maryland 21619 CLASS OF TAX UNPAID BALANCE PERIOD ENDED ASSESSMENT DATE IDENTIFYING NUMBER OF ASSESSMENT (Tax Return Form Na.) (b) (a) (c) (d) (e) 06-03-66 553.46 12-31-65 **BBXXBXXXXXXX** 216-14-2458 1040 PLACE OF FILING Clerk of the Circuit Court of Queen Anne County 553.46 Centreville, Maryland TOTAL WITNESS my hand at Salisbury, Maryland the 4th day of January 19 67

Irving Machiz (NOTE: Certificate of afficer autharized by law to take acknowledgments is not essential to the validity of Natice of Federal Tax Lien G.C.M.

(Signature)

DISTRICT DIRECTOR OF INTERNAL REVENUE

26419, C.B. 1950-51, 125.)

Froup Supervisor

TITLE

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Hennard & Lysison

### NOTICE OF TAX LIEN

Filed this 24 id

\_day of

January 1967, at 9.00. Recorded in Liber I S. P. ko. 1, polis 8 federal Lan Lun Beard for Queen aune: 6. Charles W. Celel

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay tha same after demand, the amount (including any Interest, additional emount, addition to tax, or assessable penalty, together with any costs that may accrua in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at tha time the assessment is made and shall continua until the liability for tha amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE as otherwise provided in subsection (c) and (d), imposed by section 6321 shall not be valid as agmortgagee, pledgee, purchaser, or judgment cred notice thereof has been filed by the Secretary or gate—
- (1) Under State or Territoriel Laws.—In t designated by the lew of the Stete or Territory in v proparty subject to the lien is situated, whenever or Territory has by law designated an office within or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In tha the clerk of the United States district court for the district in which the property subject to the lien is whenever the State or Territory has not by lew de an office within the Stete or Territory for the filling notice; or
- (3) With Clerk of District Court for Distric lumbia.—In the office of the clerk of the Unite District Court for the District of Columbia, if the property of the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filad pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsaction (a) (2), such notica shall be valid notwithstanding any law of tha Stata or Territory regarding the form or contant of a notice of lien.

#### .(c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indabtedness, issued by any corporation (including ona issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of Interest or participation in, certificate of deposit or raceipt for, temporary or interim cartificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money:

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES -

- (1) Exception.—Even though notice of a lian provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valld with respect to a motor vehicle, as defined in paregraph (2) of this subsection, as against any purchasar of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - \*(A) at tha time of the purchase the purchaser is without notica or knowledga of tha existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has: acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this ubsection, the term "motor vehicle" means a self-propelled ehicle which is registered for highway use under the laws any Stata or foreign\*country.

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(e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.

-If a notice of lien has been filed under subsection (a),
ie Secretary or his delegate is authorized to provide by
iles or regulations the extent to which, and the conditions
hader which, information es to the emount of the outanding obligetion secured by the lien may be disclosed.

#### C. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescriba, the Secretary or his delegate may issua a certificata of release of any lien imposed with respect to any internal revenue tax if
- (1) Liability Satisfied or Unenforceabla.—The Secretary or his delegate finds that the liability for the amount assessed, togather with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of tha estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Acceptad.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within tha time prescribed by law (including any extension of such time), and thet is in accordence with such requirements relating to terms, conditions, end form of the bond and sureties thereon, es mey be specified by such rules or regulations.

Form 668		PARTMENT - INTERNAL REVENUE . LIEN UNDER INTERNAL !		or Options	I Use By Recording Office
(REV. 4-65)   DISTRICT	NUTICE OF PEDERAL IMA	SERIAL NUMBER	ITACIANE FULL		
Balti	more	G 2052			
notice is hereby United States ag after demand fo statutes the amo	the provisions of Sections 6321, a given that there have been a lainst the following-named taxpa or payment thereof remain unpount of said taxes, together with the following and taxpayer.	ssessed under the Internal Revo yer, taxes (Including Interest and aid, and that by virtue of the th penalties, Interest, and costs	enue laws of the d penalties) which above-mentioned that may accrue		
NAME OF TAXPAYER	R				
Kenn	ard S. Hynson		·		
RESIDENCE OR PLAC	E OF BUSINESS				
RR	#1 Box 114K Che	stertown, Maryland	21620		
CLASS OF TAX (Tax Return Form (a)		ASSESSMENT DATE	IDENTIFYING NU	MBEI;	UNPAID BALANCE OF ASSESSMENT (e)
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WITNESS my har	nd at	Baltimore, Md.			, on this
he 20 <b>th</b> do	ay of January , 1	9_67			
DISTRICT DIRECTOR C	DF INTERNÁL REVENUE	BY tstanditure		TITLE	

Irving Machiz (NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

Revenue Officer

WS

Norman Louis Wheeler

## NOTICE OF TAX LIEN

Filed this Jih day of March 1967, at 9 A.m. Resorbed in Liber Cwc. no 1, folio 8 a Federal Las Lies for queed Ever's Co. Charles W. Clerk (contention).

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person lieble to pey eny tex neglects or refuses to pey the same efter demend, the emount (including eny interest, edditional amount, eddition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by lew, the lien imposed by section 6321 shall arise at the time the essessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

#### SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.—
  as otherwise provided in subsection (c) and (d), imposed by section 6321 shall not be velid as agai mortgagee, pledgee, purchaser, or judgment credit notice thereof has been filed by the Secretary or higher.
- (1) Under State or Territorial Laws.—In the designated by the law of the State or Territory in what property subject to the lien is situated, whenever the or Territory has by law designated an office within the or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the of the clerk of the United States district court for the district In which the property subject to the lien is s whenever the State or Territory has not by law desen, office within the State or Territory for the filing notice; or
- (3) With Clerk of District Court for District lumble.—In the office of the clerk of the United District Court for the District of Columbia, if the p. subject to the lien is situeted in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuent to subsection (e) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (e) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Evan though notice of a llen provided in section 6321 has been filed in the manner prascribed in subsection (a) of this section, the filen shall not be valid with respect to a security, es defined in paragraph (2) of this subsection, as egainst any mortgagee, pledgee, or purchaser of such security, for an adequate end full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by eny corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, shere of stock, voting trust certificate, or any certificate of interest or perticipation in, certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filled in the manner prescribed in subsection (e) of this section, the lien shall not be valid with respect to a motor vehicle, as defined in peragraph (2) of this subsection, as egainst eny purcheser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) et the time of the purchase the purcheser is without notice or knowledge of the existence of such lien, and  $\nu$
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle end hes not thereefter relinquished possession of such motor vehicle to the seller or his agent.
  - (2) Definition of motor vehicle.—As used in this isection, the term "motor vehicle" means a self-propelled itle which is registered for highway use under the lews any State or foreign country.
  - (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. If a notice of lien has been filed under subsection (e), Secretary or his delegate is authorized to provide by so or regulations the extent to which, end the conditions der which, information as to the amount of the outholding obligation secured by the lien may be disclosed.

#### : 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (e) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceeble.—The Secretary or his delegate finds that the liability for the amount essessed, together with all interest in respect thereof, has been fully satisfied, has been fully satisfied, or, in the case of the estete tax imposed by chapter 11 or the gift tax imposed by chapter 12, hes been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and eccepted by him a bond that is conditioned upon the payment of the emount essessed, together with ell interest in respect thereof, within the time prescribed by law (including any extension of such time), end that is in eccordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, es mey be specified by such rules or regulations.

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n addition thereto, is a selonging ta said taxp	"	d States up <b>o</b> n all property and	rights to property		
E OF TAXPAYER					
E OF TAXPATER					
Norman I	ouis Wheeler	·			
ENCE OR PLACE OF	BUSINESS				
P.O. Box Church H	: 338 <u> 111. Md. 21623</u>	•			
CLASS OF TAX					UNPAID BALANCE
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Clerk of	the Circuit Cou	rt.		TOTAL	\$ 120.10
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Irving Machiz

(NOTE: Certificate of afficer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

DISTRICT DIRECTOR OF INTERNAL REVENUE

TITLE

VS

Marijland Seafood Conferation Crase

## NOTICE OF TAX LIEN

Filed this 1 Heh

\_day of

Present den Liber 25 P. to 1, John 8

Febral Los Lien for Queen avier Co.

Charles W-Cleek

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tex neglects or refuses to pay the same after demand, the amount (including any interest, edditional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lice in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability ifor the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE as otherwise provided in subsection (c) and (d), in imposed by section 6321 shall not be valid as again mortgagee, pledgee, purchaser, or judgment credito notice thereof has been filed by the Secretary or high gate—
- (1) Under State or Territorial Laws.—In the designated by the law of the State or Territory in whi property subject to the lien is situated, whenever the or Territory has by law designated an office within the or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the of the clerk of the United States district court for the j district in which the property subject to the Ilen is slt whenever the State or Territory has not by lew deslien office within the State or Territory for the filing onotice: or
- (3) With Clerk of District Court for District lumbia.—In the office of the clerk of the United Samuel District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form es would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regerding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .-

(1) Exception.—Even though notice of a llen provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the llen shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with Interest coupons or in registered form, shere of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or recaipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of, the foregoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a motor vehicle, es defined in paragraph. (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle end has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
  - (2) Definition of motor vehicle.—As used in this section, the term, "motor vehicle" means a self-propelled cle which is registered for highway use under the laws ny State or foreign country.
  - (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. a notice of lien has been filled under subsection (a), Secretary or his delegate is authorized to provide by s or regulations the extent to which, and the conditions or which, information as to the amount of the outding obligation secured by the lien may be disclosed.

## 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internel revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount essessed, together with ell interest in respect thereof, has been fully satisfied, has become legelly unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, hes been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount essessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordance with such requirements relating to terms, conditions, end form of the bond end sureties thereon, es mey be specified by such rules or regulations.



U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE or Optional Use By Recording Office Form: 668 NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS (REV. 4-65) DISTRICT SERIAL NUMBER Baltimore, Md. 0-4181 Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand far payment thereof remain unpaid, and that by virtue of the obove-mentioned statutes the amount of sald taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer. NAME OF TAXPAYER Maryland Seafood Cooperative Assoc RESIDENCE OR PLACE OF BUSINESS Kent Narrows Grasonville Md 21638 CLASS OF TAX UNPAID BALANCE PERIOD ENDED ASSESSMENT DATE (Tax Return Form No.) IDENTIFYING NUMBEL OF ASSESSMENT (a) (b) (e) (c) (d) 07-08-66 52-0730965 1240.66 12-31-64 940 PLACE OF FILING Clerk of the Circuit Court 1240.66 of Queen Anne County TOTAL Centreville, Maryland Baltimore, Maryland WITNESS my hand at\_\_\_\_\_\_

vs.

# RELEASE OF TAX LIEN

Filed this	Peterse	27	_ day of
June	· -	, 1967	<u> 9. Я.</u> М.,
and prope	er entry made	in Fed. I	ad.
' <u>-</u>	Book No. <u> </u>		0

Charles W. Cecil Clerk (or Registrar). Lien # 258

FORM 668 (REV. 4-65)

Form 688		ARTMENT INTERNAL REVENUE			For Options	I Use By Recording Office
(REV. 4-65)	CERTIFICATE OF R	ELEASE OF FEDERAL TA	X LIEN			
Baltimore, Mary	land	SERIAL NUMBER	. (			
I hereby certify that Internal Revenue Code, with all statutory addi statutary additions has Internal revenue tax lier	as to the fallawing-named have been satisfied with itions pravided by Section thereby been released. To make the transfer of the transfer of the transfer of the transfer of t	I taxpayer the requirements of respect to the taxes enumerated 6321; and that the lien of the praper afficer in the officer 1, 1, 2, 2, 2, 3, 4, 5, 5, 5, 6, 6, 7, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,	ed below, tagether or such taxes and the where natice af 9_67_, is hereby			
NAME OF TAXPAYER			<del></del>	-		
Charles C. & L	ouise Veidner			. !	; (	
residence or place of e 15 Wigholas Sta Stavensville,	rest					· · · · · · · · · · · · · · · · · · ·
CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE	IDENTIFYING (d)	NUMBE	2	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/65	5/27/66	216-09-	-3195		<i>€27</i> 6.37
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PLACE OF FILING						
		f Queen Anne Cour	tar		TOTAL	\$ 278.37
				j		<u> </u>
WITNESS my hand at		Baltimore, M	id.			, on this,
the 23rd day of	<b>June</b> , 19	<u> 67</u>			1	
DISTRICT DIRECTOR OF INTER	RNAL REVENUE	BY (Signature)	3. Zel	. ا	ITLE	
HR NOTE: Certificate of aff	Since analysis of the law.			<u>   S</u>	pecial	Procedures Adviso

NOTE: Certificate of afficer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

Charles C + Louise Weidner

### MOTICE OF TAX LIEN

Filed this \_\_\_\_\_

day of

Proof in Liber D.S. P. ko. J. folio 18, a Federal For Leas for Charles W. Celeit

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax naglects or refuses to pay the same efter-demend, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with eny costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the iten imposed by section 6321 shall arise at the time tha assessment is made and shall continue until the liability for the amount so assessed is satisfied or bacomes unanforcaable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS. AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delagate—
- (1) Under State or Territorial Laws.—In the offica designated by the law of the State or Territory in which tha property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice: or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- :(b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding tha form or contant of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the tien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pladge, or purchase such mortgagea, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES .-

- (1) Excaption.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
- (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his egent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self-propelled vehicle which is registered for highway use under the laws of any State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or ragulations the extent to which, and tha conditions under which, information as to the amount of the outstanding obligation secured by the lian may be disclosed.

## SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCMARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a cardificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in eccordence with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE f a Optional Use By Recording Office Form 668 NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS (REV. 4-65) DISTRICT SERIAL NUMBER Baltimore, Maryland **5 -** 2476 Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue In addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer. NAME OF TAXPAYER Charles C. & Louise Weidner RESIDENCE OR PLACE OF BUSINESS 15 Nicholas Street

CLASS OF_TAX (Tax Return Form No.)	PERIOD ENDED (b)	ASSESSMENT DATE	IDENTIFYING NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/65	5/27/66	218-09-3195	\$278.37
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	,		•	
	. [			
			) 	

WITNESS my hand at Salisbury, Maryland , on this,
the 26th day of April , 19 67

DISTRICT DIRECTOR OF INTERNAL REVENUE

Centreville, Md.

Stevensville, Md. 21666

BY (Signature)

Irving Machiz

Clerk of the Circuit Court of Queen Anne County

Hory Suprison

278,37

**TOTAL** 

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS.

# RELEASE OF TAX LIEN

Filed J	his 11th	day of
Se.	Stember	_, 19 <i>67 L'A</i> M.,
	// roper entry made	
	Book No	. page

Charles W Ceel
Clerk (or Registrar).



Form 668 (REV. 4-65)		ARTMENT - INTERNAL REVENUE ELEASE OF FEDERAL TA		For Opti	onal Use By Recording Office
DISTRICT	CENTIFICATE OF N	SERIAL NUMBER	A LIEN		
Ealtimore, Mr	1.	5-2488	· .		
Internal Revenue Code, i with all stotutory addit statutary odditions has internal revenue tax lien autharized to moke note	nave been satisfied with ians pravided by Sectian thereby been released. T was filed an utian an his books to sho	d taxpayer the requirements of respect to the taxes enumerate of 6321, and that the lien for the praper afficer in the affice May 19	or such taxes and where natice of 67, is hereby		
relates to the following to NAME OF TAXPAYER	taxes,			- '	
Hye liver Ent	erprises, Inc.				
residence or place of bu F. O. Box 75 Queenstown, M				-	
CLASS OF TAX (Tax Return Farm Na.) (o)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING (d)	. 1"	UNPAID BALANCE OF-ASSESSMENT (e)
1120	12/31/64 12/31/65	12/16/66	52-081212	<b>10</b>	¥210.26
1120	12/31/65	12/16/66	52-081212	<b>:</b>	\$987.69
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				.1	<u>. 1</u> :
WITNESS my hand at_		Baltimore,	Md.		, on this,
the 7th day of	August , 19	67		:	
DISTRICT DIRECTOR OF INTERN	NAL REVENUE	BY (Signature)	Zeiler	) ITLE	
Irving Machiz		<del></del>			al Procedures Advisonment. G.C.M. 26419, C.B.

MC

Wye River Tenterprises Inc

### NOTICE OF TAX LIEN

5-8,368

\_day of

May Recorded in Liber I. S. P. ho 1, folio 8 a felderal Law Lungr Queen anno's Co Charles W. Cecil

Clerk (or Registrar)

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or rafuses to pay the same efter demend, the amount (including any Interest, additional emount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon ell property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIFM.

Unless enother date is specifically fixed by lew, the lien imposed by section 6321 shell arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC, 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be velid as against eny mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate— 2
- (1) Under State or Territorial Laws. In the office designeted by the law of the Stete or Territory in which the property subject to the lien is situated, whet ever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the llen is situeted, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or ...
- (3):With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situeted in the District of Columbie.
- (b) FORM OF NOTICE.—If the notice filed pursuent to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstending any lew of the State or Territory regerding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section-6321 has—been filed in the manner—prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an edequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in ragistered form, share of stock, voting trust certificate, or any certificate of interest or perticipation in, certificate of deposit or receipt for, temporary or interim cartificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotieble instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES -

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the menner prescribed in subsection (e) of this section, the lien shall not be valid with respect to e motor vehicle, es defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an edequate and full consideration in money or money's worth if—
- (A) et the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
- (B) before the purchaser obteins such notice or knowledge, he has ecquired possession of such motor vehicle and hes not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self-propelled vehicle which is registered for highwey use under the lews of any Stete or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

# SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCMARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate mey Issue a certificate of release of eny lien imposed with respect to eny internal revenue tax If—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount essessed, together with all interest in respect thereof, has been fully satisfied, has become legelly unenforceable, or, in the case of the estete tex imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the peyment of the amount essessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and thet is in eccordance with such requirements releting to terms, conditions, and form of the bond and suretles thereon, as mey be specified by such rules or regulations.

Form 668 (REV. 4-65) U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT .

SERIAL NUMBER

Baltimore, Md.

S-2488

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpoid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Wye River Enterprises, Inc.

RESIDENCE OR PLACE OF BUSINESS

P. 0. Box 75

Queenstown, Md. 21658

PÉRIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
12/31/64	12/16/66	52-0812120	\$210.26
12/31/65	12/16/66	52-0812120	\$987 <b>.</b> 69
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	12/31/64	12/31/64 12/16/66	(b) (c) (d) 12/31/64 12/16/66 52-0812120

WITNESS my hand at_	Salisbury, Md.	, on this,
, , , , , , , , , , , , , , , , , , , ,		

the 16 day of **May** , 19 67

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

om H. Walel

TITLE

Group Supervisor

Fx Optional Use By Recording Office

(NOTE: Certificate of officer outhorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.]

VS.

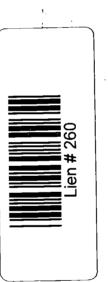
ta Ded Schoolhouse

# RELEASE OF TAX LIEN

Filed this5 &	day of
_ Opisl	11:55 , 19 <u>6</u> 8 <u>A.</u> M.,
and proper entry made in	!"
TS P Book No.	, page <u>8 + 9</u> _

Churles W. Cril
Clerk (or Registrar).

FORM 668 (REV. 4-65)



Form 668	U. S. TREASURY DEPARTMENT INTERNAL REVENUE SERVICE			For Optional	Use By Recording Office
(REV. 4-65)	CERTIFICATE OF	RELEASE OF FEDERAL			
TRICT		SERIAL NUMBER			
Baltimore, M		- <del>'</del>			
Internal Revenue Code, with all statutory add statutory additions has internal revenue tax lie	have been satisfied with itions provided by Section thereby been released. In was filed on tation on his books to s	ed taxpayer the requirements respect to the taxes enumer on 6321; and that the lien. The proper officer in the of May 30, how the release of said lien.	ated below, together for such taxes and fice where notice of 1967, Is hereby		
ME OF TAXPAYER				į.	
	_ 1			d .	
		lhouse Antiques		i.	
IDENCE OR PLACE OF E	OCSINESS				
. O. Box 66, S	tevensville, Ma	aryland-21666			
CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED	ASSESSMENT DATE	IDENTIFYING NUMBE		UNPAID BALANCE OF ASSESSMENT (e)
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Irving Machiz

DISTRICT DIRECTOR OF INTERNAL REVENUE

Special Procedures Advisor

TITLE

HR (NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

BY (Signature)

VC

Ta Old Dehool house Autgues

### NOTICE OF TAX LIEN

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day of

Risord I in Liher 2. S. P. to. 1, jolio 8 a Federal Das Lien you Q. a. Co.

Charles W. Cecel

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pey the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with eny costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another dete is specifically fixed by law, the lien imposed by section 6321 shell arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Un State or Territorial Laws.—In the office designated by a law of the State or Territory in which the property subject to tha lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the Judicial district in which the property subject to the Ilen is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice: or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuent to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstending any law of the State or Territory regerding the form or content of e notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shalf not be valid with respect to a security, as dafined in paragraph (2) of this subsection, as against any mortgagea, pledgee, or purchaser of such security, for an edequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the fonegoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES .-

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valld with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) et the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchasar obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thareafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self-propelled vehicle which is registered for highway use under the laws of any Stata or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information es to the amount of the outstending obligation secured by the lien may be disclosed.

## SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to eny internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with ell interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668 (REV. 4-65) U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NUMBER

Baltimore, Maryland

2k90

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the fallowing-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, Interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Marie Von Lusch

T/A Old Schoolhouse Antiques

RESIDENCE OR PLACE OF BUSINESS

P.O. Box 66

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED	ASSESSMENT DATE	IDENTIFYING NUMBEL:	UNPAID BALANCE OF ASSESSMENT (e)
941	03/31/66	03/31/67	52-0815854	71.21
			41 1	
	. :			

Clerk of the Circuit Court Queen Annes County, Centreville, Maryland 21617

TOTAL

71.21

For Optional Use By Recording Office

WITNESS my hand at	Salisbury, Maryland	, on this,
the 25th day of May	, 1967_	

DISTRICT DIRECTOR OF INTERNAL REVENUE

1 ITLE

Irving Machiz

Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Natice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS.

Charles C. & Course.

# RELEASE OF TAX LIEN

Re 38711

Filed this	30th	·	_ day of
_ lua	ich,	192/	3 40 PM.,
and proper	entry made in _		_
•	ok No. <u>15P#</u> /		
i i	Claren	Dan lo	Engl

Clerk (or Registrar).

Lien # 261

FORM 668 (REV. 4-65)

Form 668 U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE				For Optional Use By Recording Office		
(REV. 4-65		release of federal tax				
DISTRICT	re, id. (52)	SERIAL NUMBER S-21:99			Marian de la Francisco Constantino	
I hereby certify that as to the following-named taxpayer the requirements of Section 6325(a), Internal Revenue Code, have been satisfied with respect to the taxes enumerated below, together with all statutory additions provided by Section 6321, and that the lien for such taxes and statutory additions has thereby been released. The proper afficer in the office where notice of internal revenue tax lien was filed on						
NAME OF TAXPAYER	& Southo Hali	her				
RESIDENCE OF PLACE OF 25 C'EULONG 12						
CLASS OF TAX (Tax Return Form Na.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING, NUMBE (d)		UNPAID BALANCE OF ASSESSMENT (e)	
19 <b>50</b>	<b>22-51-6</b> 5	05/19/67	330-40-3335	- چينوند ا	7:3.20	
				: :		
	·. ·			  -  -  -  -		
				  i  i		
Clark of the Circuit Court of Genera Anna Genety Controllie, Maryland				TOTAL	\$ 728,20	
		D-11.			·	
WITNESS my hand at- the 29th day of	March , 1	Baltimore, Md.			, on this,	
DISTRICT DIRECTOR OF INTE	<u> </u>	BY (Signature)  take acknowledgments Is nat			Procedures Adviso	

ticer duthorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B.

VS.

Charles C+ Louise Weedner

### NOTICE OF TAX LIEN

Filed this \_ 9 ik.

\_day of

Level in Liber J. b. P. ho. 1, tolio 10, federal Dan Line. Revel for Queen Queen Clerk Jor Celeil

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If eny person liable to pay any tax neglects or refuses to pay the same efter demand, the emount (including any interest, edditional emount, addition to tex, or assesseble penalty, together with eny costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another dete is specifically fixed by lew, the lien imposed by section 6321 shall arise et the time the essessment is made and shall continue until the liability for the emount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any morfgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretery or his delegate—
- (1) Under State or Territoriel Laws.—In the office designated by the lew of the State or Territory in which the property subject to the Ilen Is situeted, whenever the State or Territory has by law designated en office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situeted, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United Stetes District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbie.
- (b) FORM OF NOTICE.—If the notice filed pursuent to subsection (e) (1) is in such form es would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstending any law of the State or Territory regarding the form or content of e notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner practible in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, es against any mortgagee, pledgee, or purchaser of such security, for an edequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by eny corporation (including one issued by a government or political subdivision thereof), with Interest coupons or In registered form, shere of stock, votling trust certificate, or eny certificate of interest or perticipation in, certificate of deposit or receipt for, temporary or interim cartificate for, or warrant or right to subscribe to or purchase, eny of the foregoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 hes been filed in the menner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, es against eny purcheser of such motor vehicle for an edequete and full consideration in money or money's worth if—
  - (A) at the time of the purchese the purcheser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle end has not thereefter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means e self-propelled vehicle which is registered for highway use under the laws of eny State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed under subsection (a), the Secretely or his delegate is euthorized to provide by rules or regulations the extent to which, and the conditions under which, information es to the emount of the outstanding obligation secured by the lien may be disclosed.

# SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delagate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liebility Setisfied or Unenforceeble.—The Secretary or his delegate finds that the liebility for the emount assessed, together with ell interest in respect thereof, hes been fully setisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chepter 11 or the gift tax imposed by chapter 12, has been fully setisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate end accepted by him a bond that is conditioned jupon the payment of the emount assessed, together with ell interest in respect thereof, within the time prescribed by law (including eny extension of such time), end that is in eccordance with such requirements relating to terms, conditions, end form of the bond end sureties thereon, as may be specified by such rules or reguletions.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE Lor Optional Use By Recording Office Form 668 NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS (REV. 4-65) DISTRICT SERIAL NUMBER Baltimore, Md. (52) S-2499

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, natice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including Interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said toxes, tagether with penalties, Interest, and costs that may accrue In addition thereto, is a lien in favor of the United States upon all property and rights to property belanging to said taxpayer.

NAME OF TAXPAYER

Charles C. & Louise Weidner

RESIDENCE OR PLACE OF BUSINESS

15 Nicholas St.

21666

Stevensville, Md. CLASS OF TAX UNPAID BALANCE PERIOD ENDED ASSESSMENT DATE IDENTIFYING NUMBER OF ASSESSMENT (Tax Return Form Na.) (a) (b) (d) (e) (c) 1040 *12-31-66* 05/19/67 218-09-3195 718.20 PLACE OF FILING Clerb of the Circuit Court of Queen Anne County Centreville, Maryland TOTAL 718.20

WITNESS my hand at	Salisbury,	Maryland	, on this,
the 6th day of	June,	<u>9 67 </u>	

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

TITLE

Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS

# RELEASE OF TAX LIEN

Filed this	2/st day of
May	, 19 <i>68 д.</i> д.м.,
and proper	entry made in ISR.
Во	ok No/, page/ <u>/</u>
(	harles W. Ceail
	Clerk ( <del>or Registrar</del> ).

FORM 668 (REV. 4-65)



<del>-,</del>					
Form 668		PARTMENT - INTERNAL REVE		For Optional	Use By Recording Office
(REV. 4-65) DISTRICT	CERTIFICATE OF	SERIAL NUMBER	L TAX LIEN		
Baltibore.	324	8-2500			
•					
, ,		ed taxpayer the requirement to respect to the taxes enum		7 !!	
with all statutory add	litions pravided by Secti	an 6321; and that the lie	n for such taxes and		
statutory additions has		The proper officer in the	affice where notice of		
internal revenue tax lie	ell was liled oir	June 9 show the release of said lie	_, 19 <u>07</u> , is hereby	• 1	
relates to the following		snow the release of sala fit	en, insorar as the ilen		
NAME OF TAXPAYER	· ·		<del></del>	- <b> </b> •	
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William C. J	r. & Charlotte	P. Sevate		4	•
RESIDENCE OR PLACE OF	BUSINESS				• •
Box 126, Ger	treville, Fd.	21617	<del></del>	<u> </u>	
CLASS OF TAX	PEDIOD ENDED	ACCECCALED IT DATE	IDEN ITIDAN IS	-:	UNPAID BALANCE
(Tax Return Form Na.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING (d)		OF ASSESSMENT (e)
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1040	63-12	2/21/67	52/64704320	342	1,561.41
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PLACE OF FILING				¦ 	
	f the Circuit (			TOTAL	\$ 1,561.41
Queen A	one County, Cer	streville, Må. 21	1617	·	
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	_			1.5	,
WITNESS my hand at.	I	Baltimore, Md.			, on this,
				:"	
the 17th day of	Mav .	. 68			
ineday of_	, ]	19		T.	
DISTRICT DIRECTOR OF INTE	RNAL REVENUE	BY (Signature)	The second secon	ITLE	<u></u>
Irving Machiz		0.811		Ohief,	Procedures Section
HR		10 FM C	my m		
A LOTE COURT OF CORR					

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

William C Jr + Charlotte P Meyers

NOTICE OF TAX LIEN!

Filed this 9 ih day of June. 1967, at 9 Am. Recorded in Liber J. B. P. ko. 1, folio 10, Federal Dan Lien for Queen Rane's Co. Charles W. Cecil

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If eny person liable to pay eny tex neglacts or refuses to pay the sama after damand, the amount (including any interest, edditional emount, eddition to tax, or assessabla penalty, togethar with any costs that may accrua in addition thereto) shall be a lien in favor of the United States upon ell proparty and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made end shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (e) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsaction (c) and (d), the lien imposed by section 6321 shell not be valid as against any mortgagee, pledgee, purchasar, or judgment creditor until notice thereof has been filed by the Secretary or his delegate.—
- (1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designeted an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the proparty subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice fliad pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filled in the menner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the tima of such mortgage, pledge, or purchase such mortgagae, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debanture, note, or certilicate or other evidence of indebtedness, issued by any corporation (including one issued by e government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporery or interim certificate for, or warrant or right to subscribe to or purchase, any of the loregoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Excaption.—Evan though netice of a lien provided in section 6321 has been filled in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a motor vehicle, as defined in paregraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Dafinition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self-propelled vehicle which is registered for highway use under the laws of eny State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lian has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the emount of the outstanding obligation secured by the lien may be disclosed.

# SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegata may prescribe, the Secretary or his delegate may issue a cartificate of releasa of any lien imposed with respect to any internal revenue tax if—
- (1) Liebility Satisfied or Unenforceabla.—The Secretary or his delegate finds that the liability for the amount essessed, together with ell interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tex imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted —There is furnished to the Secratary or his delegate and accepted by him a bond that is conditioned upon tha payment of the amount assessed, togethar with all interest in respect tharaof, within the time prescribed by law (including any extension of such tima), and that is in eccordance with such requirements relating to terms, conditions, end form of the bond and sureties thereon, as mey be specified by such rules or regulations.

Form 668 (REV. 4-65)

DISTRICT

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS SERIAL NUMBER

Baltimore, Md.

S-2500

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

William C. Jr. & Charlette P. Meyers

RESIDENCE OR PLACE OF BUSINESS

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
1040	63-12	2/24/67	52/64704320342	1,561.41
			•	

PLACE OF FILING

Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617

TOTAL

\$ 1,561.41

For Optional Use By Recording Office

ITNESS my hand at	<u>Salisbury Md.</u>		, on this,
•		<del>_</del>	

the 5th day of\_ <u>June</u> 19<u>67</u>

DISTRICT DIRECTOR OF INTERNAL REVENUE

ITLE

Irving Machiz

Group Supervisor

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

¥S.

# RELEASE OF TAX LIEN

Filed this	8ih	·	_ day of
Augus	it	_, 19 <u>67</u>	<u> 9:А</u> М.,
and proper $\circ$		_	
Во	ok No. 🖊	, pa(	je <u>/o</u>

Charles W. Cearl
Clerk (or Registrar).

FORM 668 (REV. 4-65)

Form 668		EPARTMENT INTERNAL REVENUE		For Optional	Use By Recording Office
(REV. 4-65)	CERTIFICATE OF	RELEASE OF FEDERAL TA	X LIEN	The state of the s	and the second of the second o
<u>Beltimore</u>	. Md.	68-S-2		3,3	
I hereby certi Internol Revenue with all statuto stotutory additio internol revenue	fy that as to the following-name Code, have been satisfied with any odditions provided by Sections has thereby been released tox lien was filed on ook on the books to see the cooks to see the c	ned taxpayer the requirements of the respect to the toxes enumerod ion 6321; and that the lien for the proper officer in the officer of the proper officer in the officer of the proper officer in the officer of the proper officer in the officer of the proper of the pro	ed below, together or such taxes and ce where notice of 9_67_, is hereby		
NAME OF TAXPAYE	R	<del></del>		11	
Pinketts	rd Finketts Const. Co.		1,23		
P.O. Box Chapter.	56	At the same			
CLASS OF TAX (Tax Return Form (a)		ASSESSMENT DATE (c)	IDENTIFYING NU	IMBER	UNPAID BALANCE OF ASSESSMENT (e)
941	12/31/66	5/5/67	52-0622949		\$316,22
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PLACE OF FILING CLOPE OF CONTROVIL		of Queen Armo Count	<b>V</b> .	TOTAL	\$ 316.22
		· · · · · · · · · · · · · · · · · · ·			
WITNESS my hai	nd at	Baltimore	, Md.		, on this,
the 7th do	ay of August ,	19_67_	·	1.	
DISTRICT DIRECTOR C	DF INTERNAL REVENUE	BY (Signature)	Zeile	TITLE	Procedures Adviso

(NOTE: Certificate of officer outhorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.)

### NOTICE OF TAX LIEN

Filed this \_ 20 ih\_

Rechded in Liber CWC no. 1. John 10, a Federal for Lever for Q. a. Col Charles W. Clerk (or Registror).

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAKES

if any person liabla to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrua in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such parson.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

#### SEC. 6323. VALIDITY AGAINST MORTGAGES, PLEDGES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortgagee, piedgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate-
- (1) Under State or Territoriel Laws,---In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State. or Territory hes by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court .- In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated. whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice: or
- (3) With Clerk of District Court for District of Columbia.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (e) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner preschool in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee. or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the tima of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate. or any certificate of Interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribad in subsection (a) of this section, the lien shall not bé valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration In money or money's worth if-
- (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
- (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self-propelled vehicle which is registered for highway use under the laws of any State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. -If a notice of lien has bean filed under subsection (a). the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

#### SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or. in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for: or
- (2) Bond Accepted.—There is furnished to the Secretary or his dalegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and surelies thereon, as may be specified by such rules or regulations.

Form 668	NATIO		RTMENT - INTERNAL REVENUE		For Optiona	Use By Recording Office
(REV. 4-65)	NOTIC	E OF FEDERAL TAX L	JEN UNDER INTERNAL	REVENUE LAWS		
DISTRICT	ਕ an Mal		SERIAL NUMBER  68-S-2	·		
Baltimor					• •	
notice is here United States of after demand statutes the a	by given the against the for payme mount of sereto, is a li	hat there have been asso following-named taxpaye nt thereof remain unpair aid taxes, together with ien in favor of the United	322, and 6323 of the Interessed under the Internal Rever, taxes (including interest and, and that by virtue of the penalties, interest, and cost States upon all property and	venue laws of the ad penalties) which a above-mentioned s that may accrue		
NAME OF TAXPAY	/ER		<del></del>		•	
Carl Edu Pinketts	s Const	. Co				
RESIDENCE OR PLA		SINESS				
Chester	-	21619				
CLASS OF TA (Tax Return Form (a)	AX	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING N	UMBER	UNPAID BALANCE OF ASSESSMENT (e)
941		12/31/66	5 <b>/5/67</b>	52 <b>-</b> 08229 <b>49</b>		\$316.22
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Clerk of Centre <del>vi</del>			Queen Anne Count	·y.,	TOTAL	\$ 316.22
·		<u> </u>	<u>=-</u>			·····
WITNESS my h	and at	<del></del>	Salisbury, P	laryland		, on this,
the 28th c	day of	June , 19	67			
DISTRICT DIRECTOR	OF INTERN	IAL REVENUE	BY (Signature)	4. Waly	T TLE	
Irving	Machiz	•	1 ml	T. I Hall	Group	Supervisor

(NOTE: Certificate of officer authorized by law to take oknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

Kentmorr Development Co. Inc

### NOTICE OF TAX LIEN

September 1962, at Jam. Besided in Liker C. W.C. 20 1, folio 10, a federal Dan Lieu Record for Queen and Carles W. Ceil

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or rafuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE Exces otherwise provided in subsection (c) and (d), the I imposed by section 6321 shall not be valid as against a mortgagee, pledgee, purchaser, or judgment creditor upotice thereof hes been filed by the Secretary or his degate—
- (1) Under State or Territorial Laws.—In the off designated by the lew of the State or Territory in which i property subject to the lien is situeted, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office the clerk of the United States district court for the Judic district in which the property subject to the lien is situated whenever the State or Territory has not by law designate on office within the State or Territory for the filing of su notice; or
- (3) With Clerk of District Court for District of C lumbia.—In the office of the clerk of the United Stat District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchase such mortgagee, pledgee, or purchase such mortgage of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, depenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with Interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the menner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequete and full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such n, and
  - (B) before the purchaser obtains such notice or owledge, he has acquired possession of such motor nicle and has not thereafter relinquished possession such motor vehicle to the seller or his agent.
  - (2) Definition of motor vehicle.—As used in this ion, the term "motor vehicle" means a self-propelled which is registered for highwey use under the laws state or foreign country.

DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. notice of lien has been filed under subsection (a), retary or his delegate is authorized to provide by regulations the extent to which, and the conditions which, information as to the amount of the outgoilligation secured by the lien may be disclosed.

# 25. RELEASE OF LIEN OR PARTIAL DISCHARGE PROPERTY.

RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—

- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with ell interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chepter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including eny extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Form 668

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. 4-65) DISTRICT

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

SERIAL NUMBER

Baltimore, Maryland

68-S-30

Lor Optional Use By Recording Office

Group Supervisor

Pursuant to the pravisians of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Irving Machiz

26419, C.B. 1950-51, 125.)

Kentmerr Development Co., Inc.

RESIDENCE OR PLACE OF BUSINESS

/ITNESS my hand at_		Salisbur	y, Md	, on this
Clerk of the Centreville,	Circuit Court	of Queen Anne Cour	ty, TOTAL	\$ 4,405.44
		·		
1120	12/31/66	08-18-67	52-0579254	\$4,235.83
1120	12/31/65	05 <b>–</b> 06–66	52-0579254	<b>\$169.61</b>
(Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	(d)	OF ASSESSMENT (e)

# RELEASE OF TAX LIEN

r Re 22831

Filed this	4i	h_			day of
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and prope	er entry m	ade	in 21	ج/	
	Daale Nia	,			10

Charles W. Ceeel Clerk (er Registrar).

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Form 668 (REV. 4-65)		PARTMENT - INTERNAL REVENUE RELEASE OF FEDERAL TAX		for Option	al Use By Recording Office
DISTRICT	CENTIFICATE OF I	SERIAL NUMBER	A LILIY		
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	· ·	The proper officer in the office		ļ i	
internal revenue tax li	en was filed on Oct	cober 16	2_6 <b>7</b> , is hereby	1	•
		how the release of sold lien, I	nsofar as the lien	<u> </u>	
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NAME OF TAXPAYER					
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DICTRICT DISCORDE	- PNIAL PEVENIJE	BY (Signature)		TITLE	
			_ ^ _	A	ing Chice
DISTRICT DIRECTOR OF INTI			Zeilen	Act	ing Chief, l Procedures Sectio

Nobert J. Yates and Irene J. Yates

### NOTICE OF TAX LIEN

October 1967, at 97. m.
Recorded in Liber 28 Pro 1, polio 10, federal 201 Lieu Record for Ouces.

Charles W. Cicel

Clark (ar Realestray).

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person liabla to pay any tax neglects or refuses to pay the same after demand, tha amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to proparty, whather real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is spacifically fixed by law, the llen imposed by saction 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwisa provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment craditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory In which the property subject to the lian is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by lew designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of <u>District</u> Court for <u>District</u> of <u>Columbia</u>.—In the office of the clerk of the <u>United</u> States District Court for tha <u>District</u> of <u>Columbia</u>, if the property subject to the lien is sltuated in the <u>District</u> of <u>Columbia</u>.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory ragarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a llen provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at tha tima of such mortgage, pledge, or purchase such mortgagee, pledgee, or purcheser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, shere of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lian shall not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) at the time of tha purchase the purchaser is without notice or knowledge of tha existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self-propelled vehicle which is registered for highway use under the laws of any State or foreign country.
- (a) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has baan filed under subsection (a), tha Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information es to the amount of the outstanding obligation secured by the lien mey be disclosed.

# SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Sacretary or his delegate may issue a certificate of release of any lien imposed with respect to any Internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegata finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estete tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for: or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (Including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as mey be specified by such rules or regulations.

Form 668

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

For Optional Use By Recording Office

(REV. 4-65)

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NUMBER

Baltimore, Md.

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United Stotes against the following-named taxpayer, toxes (including interest and penalties) which ofter demond for payment thereof remain unpaid, and that by virtue of the obove-mentioned statutes the omount of said taxes, together with penalties, Interest, and costs that may accrue in addition thereto, is a lien in fovor of the United States upon all property and rights to property belonging to soid taxpayer.

NAME OF TAXPAYER

Robert T. & Irene J. Yates

RESIDENCE OR PLACE OF BUSINESS

CLASS OF TAX (Tax Return Form No.) (a)	Md. 21617  PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/65	9/29/67	212-03-1954	43.66
1040	12/31/66	6/2/67	212-03-1954	1,309.24
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PLACE OF FILING				

Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617 **TOTAL** 

\$1,352.90

Salisbury, Md. WITNESS my hand at\_\_\_\_

, on this,

day of October 19 67

DISTRICT DIRECTOR OF INTERNAL REVENUE

TITLE

Irving Machiz

Group Supervisor

26419, C.B. 1950-51, 125.)

(NOTE: Certificate of officer authorized by law to take procedure of the validity of Notice of Federal Tax Lien G.C.M.

I Loutrell and Kelen Timanus

### NOTICE OF TAX LIEN

Filed this 9ik	day of
November Recorded in Lis a Federal Jan Lin	1967, at 9 17. m.
Char	les W. Ceerl Clerk (or Roglotar).

FORM 668- F (REV. 5-67)

#### EXCERPTS FROM INTERNAL REVENUE COOE

#### SEC! 6321. LIEN FOR TAXES

If any person liable to pay any lax neglects or reluses to pay the same after demand, the amount (including any interest, additional amount, addition to lax, or assessable penalty, logether with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC., 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue untit the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASES, HOLOERS OF SECURITY INTERESTS, MEI LIENORS, AND JUOGEMENT LIEN CREDITORS.—The lien impose lion\_6321 shall not be valid as against any purchaser, holder of interest, mechanic's lienor, or judgment lien creditor until notice ther meets the requirements of subsection (1) bas been filed by the Secret delegate.
- (b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH FILEO.—Even though notice of a lien imposed by section 6321 has I such lien shall not be valid—
- (e) OISCLOSURE OF AMOUNT OF OUTSTANOING LIEN. —If a notice of lien has been filed under subsection (a), the Secre delegate is authorized to provide by rules or regulations the extent and the conditions under which, information as to the amount of the α obligation secured by the lien may be disclosed.
  - (I) PLACE FOR FILING NOTICE; FORM.-
- :- (1) PLACE FOR FILING.—The notice referred to in subsection be liked—

#### (A) UNOER STATE LAWS.-

- (i) REAL PROPERTY.—In the case of real proper office within the State (or the county, or other governme vision), as designated by the laws of such State, in whi perly subject to the lien is situated; and
- (ii) PERSONAL PROPERTY.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; or
- (B) WITH CLERK OF DISTRICT COURT.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) WITH RECORDER OF DEEDS OF THE DISTRICT OF COLUMBIA.—In the office of the Recorder of Deeds of the District of Columbia. If the property subject to the lien\_is situated in the District of Columbia.
- ... (2) SITUS OF PROPERTY SUBJECT, TO LIEN.—For purposes of paragraph (1), properly shall be deemed to be situated—

- (A) REAL PROPERTY.—In the case of real properly, at its physical location; or
- (B) PERSONAL PROPERTY.—In the case of personal property, whether tangible or inlangible, at the residence of the taxpayer at the time the notice of tien is filed.

For purposes of paragraph (2) (B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the Oistrict of Columbia.

- (3) FORM.—The lorm and content of the notice referred to in subsection
  (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
- (g) REFILING OF NOTICE -For purposes of this section-
- (1) GENERAL RULE.—Unless notice of lied is retiled in the manner prescribed in paragraph (2) during the required retiling period, such notice of lien shall be treated as filed on the date on which it is tiled (in accordance in subsection (f) after the expiration of such refiling period.
  - (2) PLACE FOR FILING.-A notice of lien refited during the required ling period shall be effective only-
    - (A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and
    - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A). The Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice, of such lien is also litled in accordance with subsection (1) in the State in which such residence is located.
- (3) REQUIREO REFILING PERIOO.—In the case of any notice of tien, e term 'required retilling period' means—
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required reliting period for such notice of lien.

## EC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his detegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or,
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



WITNESS my hand ot	Salisbury, Maryland	; on th		
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**SIGNATURE** John F. Cooper

Senior Revenue Officer

# ·NOTICE OF FEDERAL TAX LIEN REFILING

IRS SERIAL NUMBER 68-B-2-78-F

TAXPAYER'S ADDRESS

RECORDER'S IDENTIFICATION NO.

NOTICE FILED WITH Clerk of the Circuit Court of Queene Anne County, ATE

Centreville, Maryland

67 Cak Avenue, Rehobeth, Delaware

(if different than shown above)

(NOTE: Certificate af officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tox Lien G.C.M. 26419, C.B. 1950-51, 125.)

David J. + Mailin Westergard

### **NOTICE OF TAX LIEN**

Filed this Hick day of Devember, 1967, at 98 m. Recorded in Liber 28 P. no. 1 polio 10. Federal Des Lun Bearl for Presentations.

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAKES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in fever of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIENL

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lepse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. E as otherwise provided in subsection (c) and (d), the imposad by section 6321 shall not be valid as against mortgagee, pledgee, purchaser, or judgmant craditor notice thereof has been filed by the Secretary or his gate—
- (1) Undar State or Territorial Laws.—In the designated by the law of the State or Territory in which property subject to the lien is situated, whenever the or Territory has by law dasignated an office within the or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office the clerk of the United States district court for the juddistrict in which the property subject to the lien is situit whenever the State or Territory has not by law design an office within the State or Territory for the filing of notice; or
- (3) With Clerk of District Court for District of lumbla.—In the office of the clerk of the United St District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuent to subsection (a) (1) is in such form as would be valid if filed with the cierk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstending any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.—Even though notice of a llen provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagea, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledgee, or purchaser is without notice or knowledge of the existence of such lian.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, dabenture, note, or certificate or other avidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument, or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien previded in section 6321 has been filled in the manner prescribed in subsection (a) of this section, the lien shell not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchasar is without notice or knowledge of the existence of such lian, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vahicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
  - (2) Definition of motor vehicle.—As used in this ction, the term "motor vehicle" means a self-propelled a which is registered for highway use under the laws a state or foreign country.
  - e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.
    I notice of lien has baan filad under subsection (a),
    acratary or his delegata is authorized to provide by
    pr regulations the extent to which, and the conditions
    which, information as to the amount of the outing obligation secured by the lien may be disclosed.

5925. RELEASE OF LIEN OR PARTIAL DISCHARGE F PROPERTY.

- (e) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delagata may prescribe, the Sacratary or his delagata may issua a cartificate of ralease of any lien imposad with respect to any internal revenua tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or tha gift tax imposed by chapter 12, has been fully satisfied or provided for: or
- (2) Bond Accepted.—There is furnished to the Secretary or his dalegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and suretics thereon, as may be specified by such rules or regulations.



Form 668			ARTMENT - INTERNAL REVENUE		l or Optiona	Use By Recording Office
(REV. 4-65)	NOTIC	E OF FEDERAL TAX I	LIEN UNDER INTERNAL	REVENUE LAWS		
DISTRICT Ral:	timore	e, Maryland	SERIAL NUMBER 68-A-	120		
<u> </u>						4
			322, and 6323 of the Interi essed under the Internal Rev			•
United States ag	gainst the	fallowing-named taxpay	er, taxes (including interest ar	d penalties) which		
			id, and that by virtue of the penalties, interest, and cost			•
			States upon all property and			· •
belonging to sa						
NAME OF TAXPAYE	R		**		,	
	בעפת	d J & Marilyn	westergard	ĺ		
RESIDENCE OR PLACE	CE OE BU	STATE STATE				
KESIDENCE OK FLA	Kent	Fort Manor				
	Stet	rensville, Mary	land 21666			
CLASS OF TA	x					UNPAID BALANCE
(Tax Return Form (a)	No.)	PERIOD ENDED (b)	ASSESSMENT DATE	DENTIFYING     (d)	NUMBER	OF ASSESSMENT (e)
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7010		70 27 66	06 02 67	158 18 175	<b>(</b> 3	5,235.01
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PLACE OF FILING						
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Centreville,	, Hary.	Taliu				<u>!</u>
WITNESS my ha	ınd at		Annapolis, N	Marvland		, on this,
THE COMMENT						
0		ar	(n			
the <b>oth</b> d	ay of	November	9_01			
DISTRICT DIRECTOR	OF INTER	NAL REVENUE	BY (Signature)	N. Lector	T TLE	
Irving Machi	ĹZ					Supervisor
				W.Liston		

. [1]

RELEASE OF TAX LIEN

iled this	26 sh		_ day o
July		<u>, 1968</u>	go M.
			/
and proper ent	ry made in	) <u> </u>	<del></del>

Charles W Cecel
Clerk (or Registrar).

FORM-668 (REV: 4-65)

Form 668 (REV. 4-65)		ARTMENT - INTERNAL REVENUE RELEASE OF FEDERAL 1		l or Optiona	Use By Recording Office
DISTRICT	e, Margland	SERIAL NUMBER		i. 4πγ. − , π. σ. 	
Internal Revenue Code, I with all statutory addit statutory additions has internal revenue tax lien authorized to make note	have been satisfied with ions provided by Section thereby been released. was filed on Not ation on his books to sh	respect to the taxes enumera on 6321; and that the lien The proper officer in the offi vember 14,	for such taxes and ce where notice of 9_67, is hereby		
NAME OF TAXPAYER	id J & Harrilyn	Vestergard			
	JSINESS L Fort Hanor Vansville, Mary	And 21666			
CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NU	JMBER	UNPAID BALANCE OF ASSESSMENT (e)
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	* .		e de la companya de l	· (1	
WITNESS my hand at	July , 10	Baltimore, Md.			, on this,
DISTRICT DIRECTOR OF INTERM	VAL REVENÜE	BY (Signature)		Chief, Specia	l Procedures Sectio

1950-1, 125.)

VS

### NOTICE OF TAX LIEN

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tex neglects or refuses to pay the same after demand, the amount (Including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEM.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGES, PLEP' PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE.—
  as otherwise provided in subsection (c) and (d), to imposed by section 6321 shall not be valid as again, mortgagee, pledgee, purchasar, or judgment credite notice thereof has been filed by the Secretary or himself.
- (1) Under State or Territorial Laws.—In the designated by the law of the State or Territory in wh property subject to the lien is situated, whenever the or Territory has by law designated an office within the or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the of the clerk of the United States district court for the district in which the property subject to the lien is so whenever the State or Territory has not by law design office within the State or Territory for the filling notice; or
- (3) With Clerk of District Court for District lumbla.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuent to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.—Even though notica of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valld with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagea, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchaser Is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
  - (2) Definition of motor vehicle.—As used in this section, the term "motor vehicle" means a self-propelled icle which is registered for highway use under the laws any State or foreign country.
  - (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. f a notice of lien has been filed under subsection (a), Secretary or his delegate is authorized to provide by so or regulations the extent to which, and the conditions lar which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

#### . 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all Interest in respect thereof, has been fully satisfied, has become legally unenforceabla, or, in the case of the estate tax Imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for: or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668 (REV. 4-65) U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NUMBER

Baltimore, Md.

(52)

S-

69-S-12

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code. notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named toxpayer, taxes (including interest and penalties) which after demand for poyment thereaf remain unpaid, and that by virtue of the above-mentioned statutes the omount of said taxes, together with penolities, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belanging to said taxpayer.

NAME OF TAXPAYER

Bette Jayne Blackistone

RESIDENCE OR PLACE OF BUSINESS

Coles Mobile Court Carmichael Rd. Queenstown. Md.

CLASS OF TAX (Tax Return Form Na.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE	IDENTIFYING NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/65	07/28/67	217-38-1355	151.78
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/ITNESS	my han	d at	Easton	, Mary	land
	,		and the second	* - U	

, on this,

the 13th day of August

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irvin**g** Machiz

BY Kignature)

TILE

Group Supervisor

For Optional Use By Recording Office

(NOTE: Certificate of afficer authorized by law to take, Acknawledgments is not essential ta the volidity of Notice af Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

Sal Sunsky

# RELEASE OF TAX LIEN

Tis P Book No. / page 10

Charles A. Cecul Clerk (or Registrar).

FORM 668 (REV: 4-65)



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Form 668 (REV. 4-65)		U. S. TREASURY DI	EPARTMENT INTERNAL REVENUE F RELEASE OF FEDERAL T		- W 191	or Optiona	Use By Recording Office	
DISTRICT	timore		SERIAL NUMBER	25		1		1.
Internal Reven with all statu statutory addit internal revenu	ue Code, h tory additi tions has t ue tax lien make nota	ave been satisfied with ons provided by Sect hereby been released was filed on tion on his books to	ned taxpayer the requirements the respect to the taxes enumerated of the first the lien of the proper officer in the officer i	of Section 6325( ted below, togeth or such taxes a ce where notice 968, is here	ner nd of by			
NAME OF TAXPAY	ER	Sol Surasky Kentmore Gos	et Co.,Inc.					
RESIDENCE OR PLA	CE OF BU	SINESS				i.	,	
330	7 Pinkr	sy Rd., Balki	isore, Ed. 2125	·				
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WITNESS my ha	ınd at		Baltimore, Md.			1	, on	this,
the 12th d	ay of	November	9 <u>73</u>					
DISTRICT DIRECTOR	OF INTERNA	AL REVENUE	BY (Signature)	2 2/1		TITLE		
William D	. Water	rs .	Dought	1.000		[pecia]	Procedures	Adviso

ve

Sol Surasky

### **NOTICE OF TAX LIEN**

Filed this \_\_\_\_\_\_\_\_, 1968, at 9 m. Resorded in Liber J. S. P. No. 1, tolis 10 a federal Das Lien for Queen and County Charles W. Cearl

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If eny person lieble to pay eny tex neglects or refuses to pay the same efter demend, the amount (including eny interest, additional emount, eddition to tax, or essessable penalty, together with eny costs that mey accrue in eddition thereto) shell be a lien in fevor of the United Stetes upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another dete is specifically fixed by lew, the imposed by section 6321 shell arise at the time the essessment is made and shell continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lepse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (e) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be velid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—
- (1) Under State or Territorial Lews.—In the office designated by the lew of the State or Territory in which the property subject to the lien is situeted, whenever the State or Territory has by law designeted an office within the Stete or Territory for the filling of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the ilen is situated, whenever the State or Torritory has not by lew designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columble.—In the office of the clerk of the United Stetes District Court for the District of Columbie, if the property subject to the lien is situated in the District of Columbia.
- i' (b) FORM OF NOTICE.—If the notice flied pursuent to subsection (e) (1) is in such form es would be velid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shell be valid notwithstanding eny lew of the State or Territory regarding the form or content of e notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES .-

(1) Exception.—Even though notice of e llen provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shell not be valid with respect to a security, as defined in paregraph (2) of this subsection, es egeinst eny mortgegee, pledgee, or purcheser of such security, for en adequete and full consideration in money or money's worth, if et the time of such mortgege, pledge, or purchase such mortgegee, pledgee, or purcheser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by eny corporation (including one Issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or eny certificate of interest or participation in, certificate of deposit or receipt for, temporery or Interim certificate for, or werrant or right to subscribe to or purchase, any of the foregoing, negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES .-

- (1) Exception.—Even though notice of e lien provided in section 6321 has been filed in the menner proscubed in subsection (e) of this section, the lien shell not be valid with respect to e motor vehicle, es defined in peragreph (2) of this subsection, as egainst eny purcheser of such motor vehicle for en edequete and full consideration in money or money's worth if—
  - (A) of the time of the purchase the parcheser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his again.
- (2) Definition of motor vehicle.—As soud in this subsection, the term "motor vehicle" means a celf-propelled vehicle which is registered for highway assegned the laws of any State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. —If e notice of lien has been filed under subsection (e), the Secretery or his delegate is euthorized to provide by rules or regulations the extent to which, end the conditions under which, information as to the amount of the outstanding obligation secured by the lien mey be disclosed.

# SEC. 6325. THELEASE OF LIET OR PARTIAL DISCHARGE OF PROPERTY.

- (e) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate mey issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Lieblity Satisfied or Unenforceable.—The Secretary or his delegate finds that the lieblity for the emount essessed, together with ell interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tox imposed by chepter 11 or the gift tax imposed by chepter 12, hes been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretery or his delegate end eccepted by him e bond that is conditioned upon the payment of the emount essessed, together with ell interest in rospect thereof, within the time prescribed by lew (including any extension of such time), and that is in eccordanco with such requirements relating to terms, conditions, end form of the bond and spreties thereon, as may be specified by such rules or regulations.

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Form 668 (REV. 4-65)		DEPARTMENT INTERNAL REVENUE			Use By Recording Office
DISTRICT		SERIAL NUMBER			
	timore	69-B-2-	25		
notice is hereb United States o after demand stotutes the an	y given that there have be goinst the following-named t for payment thereof remain nount of said taxes, togethe reto, is a lien in fovor of the	321, 6322, and 6323 of the Interent assessed under the Internal Repoxpayer, toxes (Including interest or unpaid, and that by virtue of the rwith penalties, Interest, and cost United States upon all property and	venue lows of the d penolties) which above-mentioned s that may accrue		,
NAME OF TAXPAY	Sol Suras	ky Coat Co.,Inc.	:		* } #
RESIDENCE OR PLA					
	7 Pinkney Rd., Ba	ltimore, Md. 21215			
CLASS OF TA (Tox Return Form (o)		ASSESSMENT DATE (c)	IDENTIFYING NUM	ABER .	UNPAID BALANCE - OF ASSESSMENT (e)
941	03/67	6/7/68	526541461960	L <b>–</b> 8	9204.11
PLACE OF FILING					
PLACE OF FILING	Clerk of the of Queen And Centreville,	•		TOTAL	\$ 9204.11
·	and at <u>Baltir</u> day of <u>September</u>		· 		, on this,
	OF INTERNAL REVENUE	BY (Signature)		T TLE	ue Officer
	ng Machiz	G. Slorg	Merlen		Federal Tax Lien G.C.M.

(NOTE: Certificate of officer outhorized by law to take ocknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS

· George O Wally IV. Dashiell

# RELEASE OF TAX LIEN

> Charles W. Ceeil Clerk (or Registrar).

FORM 668 (REV. 4-65)



Form 668	U. S. TREASURY DE	PARTMENT - INTERNAL REVENUE	SÉRVICE	Fir Optional Use By Recording Office
(REV. 4-65)	CERTIFICATE OF	RELEASE OF FEDERAL 1	TAX LIEN	
DISTRICT Pall from	. Md.	SERIAL NUMBER		
Internal Revenue Cod with all statutory a statutory additions h internal revenue tax	le, have been satisfied with dditions provided by Secti as thereby been released: lien was filed on notation on his books to s	ed taxpayer the requirements in respect to the taxes enumera on 6321; and that the lien. The proper officer in the off October 31.  Show the release of said lien,	ted below, together for such taxes and ice where notice of 19. <b>68</b> , is hereby	
NAME OF TAXPAYER				
RESIDENCE OR PLACE OF RESIDENCE	and the second s	11 Jr.		
CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NU	MBER UNPAID BALANCE OF ASSESSMENT (e)
1040	12/31/66	7/5/68	217-10-8613	585.16
	19.			
et a				
				11
Clerk of Filing  Clerk of Cueen A	f the Circuit Co	ourt, Areville, Ed. 216	17	TOTAL \$ 585.16
WITNESS my hand a	ut	Baltimore, Md.		, on this,
the 24th day o	fJuly	<sub>19</sub> 72		
DISTRICT DIRECTOR OF IN		BY (Signature)	Howar	TILE (hief,
William D. War	ters Acting	lest.	remoz	Special Procedures Staff

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1450-1, 125.)

George O. and Wally I Dashield

## NOTICE OF TAX LIEN

Filed this 3/st day of October. , 1968, at 9 A. M. Cesol Jan Liver J.S. P. Ko. 1, tolio 10, a federal Jan Liver for Puken and's County Charles W. Cesol Clerk (or Registrar).

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, tha amount (including any Interest, additional amount, addition to tax, or assessable panalty, togather with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assassment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchasar, or judgment creditor until notice thereof has been filed by the Sacretary or his dalegate—
- (1) Under State or Tarritorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filling of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filling of such notice; or
- (3) With Clerk of District Court for District of Columbla.—In the office of the clerk of the United States District Court for the District of Columbia, If the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) Is In such form as would be valld if filed with the clerk of the United States district court pursuent to subsection (a) (2), such notice shall be valld notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

#### (c) EXCEPTION IN CASE OF SECURITIES.-

(1) Exception.—Evan though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsaction (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the tarm "sacurity" maans any bond, dabenture, note, or certificate or other evidence of indebtedness, issued by any corporation (Including one issued by a government or political subdivision thereof), with interest coupons or in registared form, share of stock, voting trust certificate, or any certificate of interest or participation in, cartificate of deposit or racaipt for, temporary or InterIm certificate for, or warrant or right to subscribe to or purchase, any of the foregoing: negotiable instrument: or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsaction (a) of this section, the lian shall not be valid with respect to a motor vehicle, as dafined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an edequate and full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vahicla to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the tarm "motor vahicle" means a self-propelled vehicle which is registered for highway usa under tha laws of any State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.

  —If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, end the conditions under which, information es to the amount of the outstanding obligation secured by the lien may be disclosed.

# SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his dalegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the Hebility for the amount assessed, together with ell interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chepter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for: or
- (2) Bond Accepted.—Thare is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and thet is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or reguletions.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE Form 668 or Optional Use By Recording Office NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS (REV. 4-65) SERIAL NUMBER DISTRICT 69-S-49 Baltimore, Md. Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpald, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer. NAME OF TAXPAYER George O & Wally H. Dashiell Jr. RESIDENCE OR PLACE OF BUSINESS 103 Kidwell Avenue Centreville, Md. 21617 CLASS OF TAX UNPAID BALANCE PERIOD ENDED (Tax Return Form No.) ASSESSMENT DATE IDENTIFYING NUMBER OF ASSESSMENT (a) (b) (d) (e) 12/31/66 1040 7/5/68 217-10-8643 585.16 PLACE OF FILING Clerk of the Circuit Court, **TOTAL** 585.16 Queen Annes County, Centreville, Md. 21617 WITNESS my hand at Salisbury, Md. on this, the 29th day of October , 19 68

DISTRICT DIRECTOR OF INTERNAL REVENUE

26419, C.B. 1950-51, 125.)

TITLE

Collection Manager

Irving Machiz

(NOTE: Certificate of officer authorized by law to take annowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M.

No 27/

UNITED STATES

VS.

Robert M. fox

### NOTICE OF TAX LIEN

Filed this 12th day of Dovember, 1968, at 9 A. m.
Recorded in Liber J. S. P. Ko. 1, Toles 10, Yederal Jan Lein for Queen Caller's C.

Charles W. Cleel

Clark (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising oul of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASERS, HOLDERS OF SECURITY INTFOMECHANIC'S LIENORS, AND JUOGMENT LIEN ITORS.—The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor untit thereof which meets the requirements of subsection been filed by the Secretary or his delegate.
- (b) PROTECTION FOR CERTAIN INTERES1 THOUGH NOTICE FILEO.—Even though notice ( imposed by section 6321 has been filed, such li not be valid—
- (f) PLACE FOR FILING NOTICE: FORM.-
- (1) Place For Filing.—The notice referred t section (a) shall be filed—
  - (A) Under State 1 aws. -
  - (i) Real Property.—In the case of real pro one office within the State (or the county, governmental subdivision), as designated laws of such State, in which the property si the lien is situated; and
  - (ii) Personal Property.—In the case of property, whether tangible or intangible, ir fice within the State (or the county, or other mental subdivision), as designated by the laws or such State, in which the property subject to the lieni is situated; or
  - (B) With Clerk Of District Court.—In the office of the cterk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A): or
- (C) With Recorder Of Oeeds Of The Oistrict Of Columbia.—In the office of the Recorder of Oeeds of the Oistrict of Columbia, if the property subject to the lien is situated in the Oistrict of Columbia.
- (2) Situs Of Property Subject To Lien.-For purposes of paragraph (1), property shall be deemed to be situated-
- (A) Real Property.—In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at

which the principal executive office of the business is localed, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the Oistrict of Columbia.

- (3), Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his idelegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
- (g) REFILING OF NOTICE. For purposes of this section-
- (1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during lhe required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) ) after the expiration of such refiling period.
- 1 (2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—
  - (A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.
  - (3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" as—
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.
- (3) OISCLOSURE OF AMOUNT OF OUTSTANDING .—If a notice of lien has been filed pursuant to subion (f), the Secretary or his delegate is authorized to
  de by regulations the extent to which, and the consunder which, information as to the amount of the
  tanding obligation secured by the lien may be dis-

# SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by taw (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



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Farm 668 (REV, 8-67) NOT		RTMENT - INTERNAL REVENUE LIEN: UNDER INTERNAL		For Optional	Use By Recording Office
ISTRICT	CE OF TEDERAL TAX	SERIAL NO.	REVEROE LAWS		
Richmond		· · · · · · · · · · · · · · · · · · ·			
		21, 6322, and 6323 of the			
		e have been assessed und ist the fallawing-named t			
(including interest a	nd penalties) which a	fter demand for payment	thereaf remain		
		tianed statutes the amaunt s thot moy occrue in oddi			
a lien in favor af the	United States upon a	ll property and rights to p			
ing to soid toxpayer.  AME OF TAXPAYER	<del></del>				
Robert M. Fox					
ESIDENCE					
Marydel, Maryla	nd. 21649				
CLASS OF TAX (Tax Return Farm Na.)	PERIOD ENDED	ASSESSMENT DATE	IDENTIFYING	NUMBER	UNPAID BALANCE OF ASSESSMENT
(a)	(b)	(c)	(q)	HOMITER	(e)
941 100%Pen	03-31-65 thru 12-31-65	6/7/68	54/6541461960	xx-8	4 957•79
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of Queen Anne				OTAL	4 /////
Centreville,	Maryland-21617				
/ITNESS my hand at_	Bailey	Crossroads, Virgi	nia		, on this
*					
he <u>5<b>th</b></u> day of	Nov. 19 68	}			
/	, .,				
IGNATURE	A.		<u>-</u>		
IONATURE /	flager Lie		- <b>L</b> 		
San R. Edmondso	n	Re	evenue Officer		

(NOTE: Certificate af officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

į.

VS

Maryland Seafood Chaperatial assa.

## NOTICE OF TAX LIEN

Filed this 18th day of Dovember 1968, at 9 A.m.
Recorded in Liber 2.8. P. ko. 1, folio 10, a Federal Das Lien for Quentinos Co. Charles W. Clark (ar Registry).

FORM 668 (REV. 4-65)

#### SEC 6321 LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interast, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEM.

Unless another date is specifically fixed by law, the lian imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. E as otherwise provided in subsection (c) and (d), the imposed by section 6321 shall not be valid as agains mortgagee, pledgee, purchaser, or judgment creditor notice thereof has been filed by the Secretary or his gate—
- (1) Under State or Territorial Laws.—In the I designated by the law of the State or Territory In which property subject to the lien is situated, whenever the or Territory has by law designated an office within the or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the offithe clerk of the United States district court for the Judistrict in which the property subject to the lien is situl whenever the State or Territory has not by law design an office within the State or Territory for the filling of notice; or
- (3) With Clerk of District Court for District o lumbla.—In the office of the clerk of the United S District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

### (c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for en adaquate and full consideration in money or money's worth, if at the time of such mortgage, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of Indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with Interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of Interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing: negotiable instrument; or money.

#### (d) EXCEPTION IN CASE OF MOTOR VEHICLES --

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
  - (2) Definition of motor vehicle.—As used in this ction, the term "motor vehicle" means a self-propelled e which is registered for highway use under the laws y State or foreign country.
  - (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. a notice of lien has been filed under subsection (a), becretary or his delegate is authorized to provide by or regulations the extent to which, and the conditions which, information as to the amount of the outling obligation secured by the lien may be disclosed.

#### 6325. RELEASE OF LIEW OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable,—The Secratary or his delagate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the giff tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Form 668

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

For Optional Use By Recording Office

(REV. 4-65)

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NUMBER

Baltimore, Md.

69-s-59

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the internal Revenue laws of the United States against the following-named taxpayer, taxes (Including Interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentloned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue In addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Maryland Seafood Cooperative Assoc.

RESIDENCE OR PLACE OF BUSINESS

Kent Narrow	vs, Grasonville,	Md. 21638		
CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED	ASSESSMENT DATE	IDENTIFYING NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
940	12/31/63	7/1/66	52-0730965	880.90
941	3/31/65	6/4/65	52-0730965	457.20
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PLACE OF FILING		<u> </u>	<u> </u>	

Clerk of the Circuit Court, Queen Anne County, Centreville, Md. 21617

TOTAL

\$1,338.10

WITNESS my hand at	tSalisbury	 , on this,

the 13th day of November , 1968

DISTRICT DIRECTOR OF INTERNAL REVENUE

T TLE

Group Supervisor

Irving Machiz 26419, C.B. 1950-51, 125.)

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M.

-To be retained by recording office

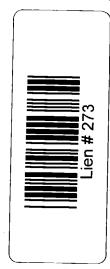
VS.

# RELEASE OF TAX LIEN

Filed this \( \frac{1}{2} \seta f_2 \)	_ day of
april , 1969	<u>9л</u> м.,
and proper entry made in	
280	

Charles W. Cecel
Clerk (or Registrar).

FORM 668 (REV. 4-65)



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5 448	U. S. TREASURY DEPA	ARTMENT - INTERNAL REVENUE	SERVICE	For Optional	Use By Recording Office
Form 668 (REV. 4-65)		RELEASE OF FEDERAL TA	1	- a Optional	or of Recording Office
STRICT		SERIAL NUMBER	<u>-</u>	, -	•
Beltimore		69-B-1	-105	i.	
I hereby certify t	hat as to the following-named	d taxpayer the requirements of	f Section 6325(a),		
Internal Revenue Co	de, have been satisfied with	respect to the taxes enumerate	ed below, together	('	
with all statutory	additions provided by Section	n 6321; and that the lien for	or such taxes and	i li	•
•	has thereby been released. T	December 5	KR I	T.	
internal revenue tax	notation on his books to sh	<del>,</del> , , ,	nsofar as the lien	6.5 6	
relotes to the follow				!	•
AME OF TAXPAYER		<del></del>			
Florence	B. Lesch				
SIDENCE OR PLACE (	OF BUSINESS		-		
Royston F	arm, R. D. 1			, in the second	•
Chesterto	vo, Baryland 2166	<u> </u>	<u></u>	<u> </u>	
CLASS OF TAX	, PENOD THEF	ACCECCALENT DATE	IDENTIEVING	NII (MARE)	UNPAID BALANCE OF ASSESSMENT
(Tax Return <b>Form No.</b> (a)	) PERIOD ENDED (b)	ASSESSMENT DATE (c)	· IDENTIFYING (d)	NUMBE	(e)
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lerk of the C	ircuit Court			TOTAL	\$ 265.28
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	was a second		6. 1		
		Baltimore, Md		i	داداد ـــ
VITNESS my hand	.at	Luliuno, Ma			, on this,
he 18th day	of April 1	9 69			
duy	ر ر <u>ا د د د د د د د د د د د د د د د د د د د</u>	<b>/</b>			
		<del></del>	·	<del> </del>	
DISTRICT DIRECTOR OF I	NTERNAL REVENUE	BY (Signature)		TITLE	
_		le Me		hief,	, al Procedures Sect
Francis G. D	mehay Acting	1000	<u> </u>	- Agent	IIOOOQUIOD DOCU

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B.

VS

Florence B. Leach Rayston Farms R.D. 1 Chestertown, Ma

## **NOTICE OF TAX LIEN**

Filed this 5th day of Nelenber, 1968, at 9pm. Recorded in Lifer 8 & P. no. 1, polio o, a Federal Day Lieu Revol Both for Queen Cenne's Co Charles W. Cecil

FORM 668 (REV. 4-65)

### SEC. 6321. LIEN FOR TAXES

., If any person liabla to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, togather with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, balonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

 Unless another data is spacifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continua until the liability for the emount so essessed is setisfied or becomes unenforceable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except es otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purcheser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate.—
- (1) Undar State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the Ilan is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United Stetes district court for the Judicial district in which the property subject to the ilen is situeted, whenever the State or Territory has not by lew designeted an office within the State or Territory for the filling of such notice; or
- (3) With Clerk of District Court for District of Columbie.—In the office of the clerk of the United States District Court for the District of Columbie, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE—If the notice filed pursuent to subsection (e) (1) Is in such form as would be valid if filed with the clark of the United States district court pursuent to subsection (e) (2), such notice shall be velid notwithstanding any law of the State or Territory regerding the form or content of e notice of lien.

## (c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsaction (a) of this saction, the lien shall not be valid with respect to e security, es defined in paragraph (2) of this subsection, es against any mortgagee, pledgee, or purchaser of such security, for en edequete and full consideration in money or money's worth, if et the time of such mortgage, pledge, or purchase such mortgagea, pledgee, or purchase such mortgagea, pledgee, or purchase is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsaction, the term "security" means any bond, debenture, note, or certificata or other evidence of indebtedness, issued by any corporation (including ona issued by a government or political subdivision thereof), with interest coupons or in registered form, shara of stock, voting trust certificate, or any certificate of deposit or racaipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrumant; or money.

## (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in saction 6321 has been filed in the manner prescribed in subsection (a) of this section, tha lien shall not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vahicle for en edequate end full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchasar Is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vahicle.—As used in this subsection, the term "motor vehicla" means a self-propelled vehicla which is registered for highway usa under the laws of any State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.
  —If a notice of lian has baan filad undar subsection (a), the Secretary or his dalegate is authorized to provide by rules or regulations the extent to which, end the conditions under which, informetion es to the emount of the outstanding obligation secured by the lien may be disclosed.

# SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate mey issue a certificate of release of eny lien imposed with respect to eny internel revenue tax if—
- (1) Lieblity Satisfied or Unenforceable.—The Secretary or his delegate finds that the lieblity for the amount essessed, togather with ell interest in respect thereof, has been fully satisfied, hes become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accaptad.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), and that is in eccordance with such requirements releting to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668	NOTICE	_	ARTMENT - INTERNAL REVENUE		I or Optional	Use By Recording Office
(REV. 4-65)	MUTICE	ur federal iax	LIEN UNDER INTERNAL	KEAFURE FWA2		· · .
DISTRICT Baltin	nore		SERIAL NUMBER 69-B-1	-105		
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notice is here United States of after demand statutes the a	by given the fagainst the for paymen imount of sa	at there have been as ollowing-named taxpay t thereof remain unpa ild taxes, together with en in favor of the Unite	6322, and 6323 of the Internsessed under the Internal Review, taxes (including Interest and Id, and that by virtue of the penalties, Interest, and cost a States upon all property and	venue laws of the and penalties) which a above-mentioned a that may accrue		
NAME OF TAXPA	YER					
Florer	nce B. I	each			•	· ·
RESIDENCE OR PL			· <del></del>	· :		
Roysto	n Farm,	R. D. 1 Maryland 216	20	:		
CLASS OF T (Tax Return For (a)	TAX	PERIOD ENDED (b)	. ASSESSMENT DATE (c)	IDENTIFYING N	IUMBEI	UNPAID BALANCE OF ASSESSMENT (e)
943		6712	9/20/68	52643244o0	000-8	265.28
PLACE OF FILING		i de Const				
Clerk of the of Queen And Centreville	nneCount	À			TOTAL	\$ 265.28
WITNESS my h			Baltimore, M <sub>a</sub>	ryland		, on this
the2	.day of	December, 1	900.			
DISTRICT DIRECTO	R OF INTERN	AL REVENUE	BY (Signature)	1 1.8	ITLE	
	g Machiz		W. H. Guba	MATTER	Group	Supervisor
(NOTE: Certifi	cate of office	er authorized by law t	o take acknowledgments is n	ot essential to the valid	ity of Notice of	Federal Tax Lien G.C.M.

VS.

# RELEASE OF TAX LIEN

Filed this	30th	day of
man	d.	19 29 10:04R M.
and proper entry m	age in Zea	leral Happier
TSP_Book	<b>~</b> No/	
manaue	erite C	Clerk (or Registrar).
		Clerk (or Registrar).

FORM 668 (REV 2-77)

#3 pd.



SERIAL NUMBER  Baltimore, Maryland  S- 69-S-79  I hereby certify that as to the following-named taxpayer the requirements of section 6325(a). Internal Revenue Code, have been satisfied with respect to the taxes emerated below, together with all statutory additions provided by section 6321: and that the lien for such taxes and statutory additions provided by section 6321: and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 13 19.65. Is hereby authorized to make notation on the books to show the release of said lien, insofar as the lien relates to the following taxes.  NAME OF TAXPAYER  Donald Gordon & Joan Anthony  RESIDENCE  Grasonville, Maryland 21638  KIND OF TAX  TAX PERIOD ENDED  DATE OF ASSESSMENT  (a)  TAX PERIOD ENDED  DATE OF ASSESSMENT  (b)  DATE OF ASSESSMENT  (c)  1040  12-31-66  07-07-67  214-32-2233  197.51  1040  12-31-67  05-17-68  CLERK CIMITY  OUEEN AN IE S COUNTY	5 000	DEPARTMENT OF THE	TREASURY — INTERNAL REVENUE SERV	IICE .	For Optional	Use Pu Pagarding Office:
Baltimore, Maryland    hereby certify that as to the following-named tappiyer the requirements of section 83256A. Internal Revenue Code have been satisfied with respect to the taxes enumerated below. Logether with all statutory additions provided by section 8321: and that the lien for such taxes and statutory additions provided by section 8321: and that the lien for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax kien was filed on December 13 19.68. is hereby authorized to make notation on the books to show the release of said lien. insofar as the lien relates to the following taxes.    NAME OF TAXPAYER   Donald Gordon & Joan Anthony	Form <u>468</u> (REV. 2-77)	•			Poi Optional	Ose by Recording Office
Interety certify that as to the following-named taxpayer that requirements of section 8258ial. Internal Revenue Cock have been satisfed with respect to the taxes enumerated below, together with all statutory additions provided by section 6321; and that the lant for such taxes and statutory additions has thereby been released. The proper officer in the office where notice of internal revenue tax lien was filed on December 13 19.68. is hereby authorized to make notation on the books to show the release of said lien. insofar as the lien relates to the following taxes.  NAME OF TAXPAYER   Donald Gordon & Joan Anthony    RESIDENCE   Grasonville, Maryland 21638    KIND OF TAX   TAX PERIOD ENDED   DATE OF ASSESSMENT   IDENTIFYING NUMBER   OF ASSESSMENT   (e)    1040   12-31-66   07-07-67   214-32-2233   197.51    1040   12-31-67   05-17-68   214-32-2233   46.98    CLERK DIA    FINAL OF FILLING   Clerk of the Circuit Court of Queen Anne County   TOTAL   5 244.49    PLACE OF FILLING   Clerk of the Circuit Court of Queen Anne County   TOTAL   5 244.49    WITNESS my hand at   Baltimore, Maryland   TITLE   Chief, Special Procedures Staff	DISTRICT					
### BASESSAMENT  ### BOATS   Color    ### BASESSAMENT   Color    ### BASESSAMENT   Color    ### BASESSAMENT   Color    ### BASESSAMENT    ### BASE	Baltimor	e, Maryland	S- 69-S-	79	1	
On the books to show the release of said lien, insofar as the lien relates to the following taxes.  NAME OF TAXPAYER  Donald Gordon & Joan Anthony  RESIDENCE  Grasonville, Maryland 21638  KIND OF TAX  TAX PERIOD ENDED  (b)  DATE OF ASSESSMENT  (c)  1040  12-31-66  07-07-67  214-32-2233  197.51  1040  12-31-67  05-17-68  214-32-2233  46.98  PLACE OF FILING  Clerk of the Circuit Court of Queen Anne County  Centreville, Maryland  WITNESS my hand at  Baltimore, Maryland  TITLE  Chief, Special Procedures Staff	6325(a), Internal merated below, to that the lien for sproper officer in	Revenue Code, have been ogether with all statutory such taxes and statutory the office where notice of	satisfied with respect to t additions provided by secti additions has thereby been of internal revenue tax lien	the taxes enu- on 6321; and released. The was filed on	27	74
NAME OF TAXPAYER Donald Gordon & Joan Anthony  RESIDENCE Grasonville, Maryland 21638  KING OF TAX TAXPERIOD ENDED DATE OF ASSESSMENT (a)  1040 12-31-66 07-07-67 214-32-2233 197.51 1040 12-31-67 05-17-68 214-32-2233 46.98  CLERK CELL BY 1979 HAR 30 AM OUSEEN ANCE'S COUNTLY  Centreville, Maryland  WITNESS my hand at  Baltimore, Maryland  TOTAL \$ 244.49  WITNESS my hand at  Baltimore, Maryland  TITLE Chief, Special Procedures Staff		how the release of said lie	n, insofar as the lien relates	to the follow-		.6
RESIDENCE Grasonville, Maryland 21638  KIND OF TAX TAX PERIOD ENDED DATE OF ASSESSMENT (a)  1040 12-31-66 07-07-67 214-32-2233 197.51 1040 12-31-67 05-17-68 214-32-2233 46.98  CLERK CIL. 1979 MAR 30 AM OUSEEN ANNE S COUNTY  PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Naryland  WITNESS my hand at  Baltimore, Maryland  TOTAL S 244.49  WITNESS my hand at  Baltimore, Maryland  TITLE Chief, Special Procedures Staff		VED		· <del>-</del>	·	•
Clerk of the Circuit Court of Queen Anne County Centreville, Maryland  Baltimore, Maryland  Mind Of Tax  Fig. 244.49  Clerk day of March  Date of Assessment (a)  Date of Assessment (b)  Date of Assessment (c)  Date of Assessment (c)  Date of Assessment (d)  Date of Assessment (e)  Date of Assessment (d)  Date of Assessment (e)  Date of Assessment (e)  Date of Assessment (d)  Date of Assessment (e)  Date of Assessment (e)  Date of Assessment (d)  Date of Assessment (e)  Date of Asse			hony		), (*) 	•
NIND OF TAX  TAX PERIOD ENDED  DATE OF ASSESSMENT (a)  1040  12-31-66  07-07-67  214-32-2233  197.51  1040  12-31-67  05-17-68  214-32-2233  46.98  CLERK, CIR.  1979 MAR 30 AM QUEEN ANGE'S COUNTY  Centreville, Maryland  WITNESS my hand at Baltimore, Maryland  DATE OF ASSESSMENT (a)  UNPAID BALANCE OF ASSESSMENT (b)  UNPAID BALANCE OF ASSESSMENT (c)  197.51  244.49  PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland  DATE OF ASSESSMENT (d)  UNPAID BALANCE OF ASSESSMENT (e)  197.51  1979 AG QUEEN ANGE'S COUNTY  TOTAL \$ 244.49  WITNESS my hand at Baltimore, Maryland  on this  the 26th day of March 19 79  SIGNATURE  TITLE Chief, Special Procedures Staff	RESIDENCE		<del></del>	<u> </u>	9.7	•
TAX PERIOD ENDED  DATE OF ASSESSMENT (a)  1040  12-31-66  07-07-67  214-32-2233  197.51  1040  12-31-67  05-17-68  214-32-2233  46.98  CLERM. CIM.  1979 MAR 30 AM  GUEEN AN IE'S COMMIY  PLACE OF FILING  Clerk of the Circuit Court of Queen Anne County  Centreville, Maryland  Clerk of March  Baltimore, Maryland  TITLE  Title  Chief, Special Procedures Staff	Graso.	nville, Maryland 21	.638		j.	
PLACE OF FILING Clerk of the Circuit Court of Queen Anne County Centreville, Maryland  Dance Maryland  Dignary  Baltimore, Maryland  Title Chief, Special Procedures Staff			1			OF ASSESSMENT
CLERK. CIM.  1979 MAR 30 AM  GUEEN ANNIE'S COUNTY  PLACE OF FILING  Clerk of the Circuit Court of Queen Anne County  Centreville, Maryland  WITNESS my hand at  Baltimore, Maryland  on this  the 26th day of March  19 79  SIGNATURE  TITLE  Chief, Special Procedures Staff	1040	12-31-66	07-07-67	214-32-2	233	197.51
PLACE OF FILING  Clerk of the Circuit Court of Queen Anne County Centreville, Maryland  WITNESS my hand at  Baltimore, Maryland  TITLE Chief, Special Procedures Staff	1040	12-31-67	05-17-68	214-32-2	233	46.98
WITNESS my hand at Baltimore, Maryland on this  the 26th day of March 19 79  SIGNATURE TITLE  Chief, Special Procedures Staff	PLACE OF FILING			CLE 1979 QUEE	REDELLARK. CIR	o og Miy
SIGNATURE  TITLE  Chief, Special Procedures Staff			of Queen Anne Count	у	TOTAL	\$ 244.49
Thereng Tame Chief, Special Procedures Staff			Baltimore, Maryla	nd		, on this
Thereng Tame Chief, Special Procedures Staff		/)//	//			
	SIGNATURE					***
	Jame	y Tan				

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M 26419, C.B. 1950-1, 125.)

VS

Donald Gordon and Joan authory

## NOTICE OF TAX LIEN

Recorded in Liber 15 Pet from 10, a February. Siens Record Book fr Quentum County

haras W. Caw

Clerk (o<del>r Registrur</del>).

FORM 668 (REV. 4-65)

### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the sama after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, togather with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all proparty and rights to property, whether real or personal, belonging to such parson.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, tha llen Imposed by section 6321 shall arise at the time the essessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceeble by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except es otherwisa providad in subsaction (c) and (d), the lien imposed by section 6321 shall not ba valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has bean filed by the Secretary or his delegrate—!
- (1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the lien is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbla.—In the offica of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is In such form as would be valid if filed with the clerk of the United States district court pursuent to subsection (a) (2), such notice shall be velid notwithstanding any law of the State or Territory regarding the form or content of a notice of Ilan.

#### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Evan though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valld with respect to a security, as defined in peragraph (2) of this subsection, as ageinst any mortgegee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by e government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of Interest or participation in, certificate of deposit or receipt for, temporary or interim cartificate for, or warrant or right to subscribe to or:purchase, any of the foregoing, negotiable instrument; or monay.

## (d) EXCEPTION IN CASE OF MOTOR VEHICLES .-

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lian shall not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as egainst any purchaser of such motor vehicle for an edequete and full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vahicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self-propered vehicle which is ragistered for highway usa under the laws of any State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. —If a notice of lien has been filed under subsection (a), the Secretary or his delegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the emount of the outstanding obligation secured by the lien may be disclosed.

# SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a cartificate of release of any lien imposed with respect to eny internel revenue tax if—
- (1) Liability Setisfied or Unenforceeble.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unanforceeble, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for: or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount essessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668 (REV. 4-65) U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NUMBER

Baltimore, Maryland

S-

69-S-79

Pursuant to the provisians of Sections 6321, 6322, and 6323 of the Internal Revenue Code, natice is hereby given that there have been assessed under the internal Revenue laws of the United States against the following-named taxpayer, taxes (including Interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue af the above-mentioned statutes the amount of sald taxes, together with penalties, Interest, and costs that may accrue In addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Donald Gordon & Joan Anthony

RESIDENCE OR PLACE OF BUSINESS

Grasonville, Maruland

21638

(b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER (d)	OF ASSESSMENT
12-31-66	07-07-67	214-32-2233	197•51
12-31-67	05-17-68	214-32-2233	46.98
	·		
	<u> </u>		
	12-31-66	12-31-66 07-07-67	12-31-66 07-07-67 214-32-2233

WITNESS my hand at Salisbury, Maryland

, on this,

12th

December

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

Group Supervisor

I or Optional Use By Recording Office

acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. (NOTE: Certificate of officer authorized by law 26419, C.B. 1950-51, 125.)

-To be retained by recording office

. . . .

## UNITED STATES

V/C

Christian Gernert III

## NOTICE OF TAX LIEN

Recorded in liter TSP#/9tl 10. a Federal Tax from Record Book for Queen annes County Charles W. Charles W. Charles W. Charles W. Charles W. Charles W. Charles W. Charles W.

FORM 668 IREV. 4-65)

#### INTERNAL REVENUE CODE

#### SFC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the sama aftar demand, the amount (including any interest, additional amount, addition to tax, or assessabla panalty, togathar with any costs that may accrue in addition thereto) shall be a lian in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lian imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lepse of time.

# SEC. 6323. VALIDITY AGAINST WORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. E as otherwise provided in subsection (c) and (d), the imposed by section 6321 shall not be valid as agains mortgagee, pledgee, purchaser, or judgmant craditor notice thereof has been filed by the Secretary or his gate—
- (1) Undar Stata or Territorial Laws.—In the designated by the law of the Stata or Territory in whic property subject to the lien is situated, whenever the or Territory has by law designated an office within the or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the offi the clerk of the United States district court for the ju district in which the property subject to the ilen is situ whenever the State or Territory has not by lew design an office within the State or Territory for the filing of notice; or
- (3) With Clerk of District Court for District o lumbla.—In the office of the clerk of the United S District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clark of the United States district court pursuant to subsection (a) (2), such notice shall be valid not withstanding any law of the State or Territory regarding the form or contant of a notice of lien.

## (c) EXCEPTION IN CASE OF SECURITIES .-

(1) Exception.—Even though notice of a lien provided in saction 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgage, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "sacurity" maans any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, shara of stock, votling trust certificate, or any cartificate of intarest or participation in, certificate of deposit or receipt for, tamporary or Interim cartificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiable instrument; or money.

## (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Evan though notice of a llen provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not bavalid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vahicla for an adequate and full consideration in money or money's worth If—
  - (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) bafore the purchaser obtains such notica or knowladga, he has acquired possession of such motor vehicle and has not thareaftar relinquished possession of such motor vahicla to the seller or his agent.
  - (2) Definition of motor vehicla.—As used in this ection, the term "motor vahicle" means a self-propelled la which is registered for highway usa under tha laws y State or foreign country.
  - (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. a notice of lien has been filed under subsection (a), secretary or his delegate is authorized to provide by or regulations the extent to which, and the conditions r which, information as to the amount of the outling obligation secured by the lien may be disclosed.

## 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revanue tax if—
- (1) Liability Satisfied or Unanforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has bean fully satisfied, has become legally unanforceable, or, in the case of the astate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for: or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Form 668 (REV. 4-65) U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NUMBER

Baltimore, Maryland

S-

69**-**S**-**81

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the internal Revenue laws of the United States against the following-named taxpayer, taxes (Including Interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of sald taxes, together with penalties, Interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Christian Gernert III

RESIDENCE OR PLACE OF BUSINESS

Grasonville, Maryland 31638 21638

CLASS OF TAX [Tax Return Form No.] (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	11	DENTIFYING NUM	BEF		AID BALANCE ASSESSMENT (e)
1040	12-31-64	04/12/68	215-	26 <b>-</b> 5919			312•51
1040	12-31-67	06/28/68	215-	26 <b>-</b> 5919		٠.	173.69
			5				
				-			
•							
	rk of the Circ treville, Mary	cuit Court of Que	en Ann	e County	TOTAL	\$	486.20

WITNESS my hand at Salisbury, Maryland

., on this,

the 12th day of December

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

Group Supervisor

Lor Optional Use By Recording Office

knowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. (NOTE: Certificate of officer authorized by law to take g 26419, C.B. 1950-51, 125.)

To be retained by recording office

.; 5

## INITER STATES

VS

James Olin Green

## **NOTICE OF TAX LIEN**

\_day of

Deleuber , 1968, at 97 m. Revold in Liberts Pal 10, a 7-derst Tax Run Revol 1300h fri Quein annés County Charles W. Charl

FORM 668 (REV. 4-65)

#### INTERNAL REVENUE CODE

### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after damand, tha amount (including any interest, additional amount, addition to tax, or assessable penalty, together with eny costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless enother date is specifically fixed by lew, the lien imposed by section 6321 shall erise at the time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lepse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE—
  as otherwise provided in subsection (c) and (d), t
  Imposed by section 6321 shall not be valid as agail
  mortgagee, pledgee, purchaser, or judgment credite
  notice thereof has been filed by the Secretary or hi
  gate—
- (1) Under Stata or Territorial Laws.—In the designated by the law of the State or Territory in wh property subject to the Ilen is situated, whenever the or Territory has by law designated an office within the or Tarritory for the filing of such notice; or
- (2) With Clerk of District Court.—In the of the clerk of the United States district court for the J district in which the property subject to the lien is si whenever the State or Territory has not by lew deslen office within the State or Territory for the filling a notice; or
- (3) With Clerk of District Court for District lumbla.—In the office of the clerk of the United District Court for the District of Columbia, if the public to the Ilan is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

## (c) EXCEPTION IN CASE OF SECURITIES -

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in ragistered form, share of stock, voting trust certificate, or any certificate of interest or participation in, certificate of deposit or recalpt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiabla instrument; or money.

## (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (e) of this section, the lien shall not be velid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for en adequate and full consideration in money or money's worth if—
  - (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledge, ha has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agant.
  - (2) Definition of motor vehicle.—As used in this section, the term "motor vehicle" means a self-propelled icle which is registered for highway usa under the laws any Stata or foreign country.
  - (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. f a notice of lien has been filed under subsection (a), Secretary or his delegate is authorized to provide by s or regulations the extent to which, and the conditions er which, information as to the emount of the outhding obligation secured by the lien mey be disclosed.

# 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of tha bond and sureties thereon, as may be specified by such rules or regulations.



Form 668

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. 4-65)

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

SERIAL NUMBER

Baltimore, Maryland

**s**- 69-**s**-76

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

DISTRICT

James Olin Green

RESIDENCE OR PLACE OF BUSINESS

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE	IDENTIFYING NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
1040A	12/31/65	10/27/67	217-30-7916	48.34
1040A	12/31/66	09/06/68	217-30-7916	115.95
			·	
				·
			·	
Cle Que Cen	STAL \$ 164,29			

WITNESS my hand at_	Salisbury,	Maryland

., on this,

the <u>12th day of **December**</u>, 19<u>68</u>

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

John H. Walf

Group Supervisor

TITLE

(NOTE: Certificate of officer authorized by law to take arknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS.

# RELEASE OF TAX LIEN

Filed this Aslesse 301/2 day of June, 1969 9.8 M., and proper entry made in Credit Kern

Book No. / page 10

Charles W. Cecil
Clerk (or Registrar).

FORM 668 (REV. 4-65)



Form 668		ARTMENT - INTERNAL REVENUE ELEASE OF FEDERAL TA		F w Options	al Use By Recording Office
(REV 4-65)	CERTIFICATE OF R	SERIAL NUMBER	V FIFI		
	larukand	5- 69-S-78			
I hereby certify that Internal Revenue Code, with all statutory add statutory additions has internal revenue tax lie	as to the following-name, have been satisfied with ditions provided by Sections thereby been released. I an was filed on	d taxpayer the requirements of taxpayer to the taxes enumerated 6321; and that the lien for the proper officer in the officer of the proper officer in the o	ed below, together or such taxes and ce where notice of 9_68, Is hereby		
	ari Edward Pin Inkett Const.			j	
RESIDENCE OR PLACE OF	BUSINESS			İ	
C	hester, faryla	nd 21629			,
CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED	ASSESSMENT DATE (c)	IDENTIFYING (d)	NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
940	12-31-66	02/12/68 09/01/67	52-0022949		55,40
942	09/30/66	09/01/67	52-0822949		295,42
			:		
	lork of the Ct untroville, ik	rouse Court of S ryland	aces Asno Cau	IN TOTAL	s 249.51
NAVITATION - SECURITION	· · · · · · · · · · · · · · · · · · ·	Baltimore, Md			, on this,
the 27th day of	<b>June</b> , 1	9 69			, on mo,
DISTRICT DIRECTOR OF INTI	ERNAL REVENUE	BY (Signature)		The Chief,	l Procedures Section
Irving Machiz		Lewas	20		

VS

Carl Edward Pulietts

## NOTICE OF TAX LIEN

Filed this

13不

\_day of

Recorded in filer TS Det 1- follo a Federal Tax Reen Reend Both for Quien Quies County Charles W. Clerk

Clerk (or Registrar).

FORM 668 (REV. 4-65)

### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pey the same efter demend, the amount (including any interest, additional amount, addition to tax, or assessable penelty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by lew, the lien imposed by section 6321 shall arise at the time the assessment is made and shell continue until the liebility for the emount so assessed is satisfied or becomes unenforceable by reason of lepse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purcheser, or judgment creditor until notice thereof hes been filed by the Secretary or his delegate—
- (1) Under State or Territorial Laws.—In the office designated by the law of the State or Territory in which the property subject to the llen is situated, whenever the State or Territory has by law designated an office within the State or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the Judicial district in which the property subject to the lien is situeted, whenever the State or Territory has not by lew designated an office within the State or Territory for the filling of such notice; or
- (3) With Clerk of District Court for District of Columbla.—In the office of the clerk of the United States District Court for the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of e notice of lien.

### (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the mannar prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgage, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgage, pledgee, or purchase ris without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, shere of stock, voting trust certificate, or eny certificate of interest or participation in, certificate of deposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, eny of the foregoing; negotiable instrument; or money.

### (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filled in the manner prescribed in subsection (a) of this section, the lien shall not be veild with respect to a motor vehicle, as defined in peragreph (2) of this subsection, as egginst eny purcheser of such motor vehicle for en edequate and full consideration in money or money's worth If—
  - (A) et the time of the purchese the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchaser obtains such notice or knowledga, he has acquired possession of such motor vehicle and hes not thereafter relinquished possession of such motor vehicle to the seller or his egent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self-propelled vehicle which is registered for highway use under the laws of eny State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.
  —If a notice of ilen has been filed under subsection (a),
  the Secretary or his delegate is authorized to provide by
  rules or regulations the extent to which, end the conditions
  under which, informetion as to the amount of the outstanding obligation secured by the ilen may be disclosed.

## SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may Issue a certificate of release of any lien imposed with respect to eny internal revenue tax if—
- (1) Liability Satisflad or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully setisfied, has become legally unenforceable, or, in the case of the estate tax imposed by chepter 11 or the gift tax imposed by chapter 12, hes been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegata and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), end thet is in eccordance with such requirements relating to terms, conditions, end form of the bond end sureties thereon, as may be specified by such rules or regulations.

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE i a Optional Use By Recording Office Form 668 NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS (REV. 4-65) DISTRICT SERIAL NUMBER Baltimore, Margland S- 69-S-78 Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to sald taxpayer. NAME OF TAXPAYER Carl Edward Pinketts Pinkett Consta Co. RESIDENCE OR PLACE OF BUSINESS Chester, Maryland 21619 UNPAID BALANCE CLASS OF TAX PERIOD ENDED ASSESSMENT DATE IDENTIFYING NUMBER OF ASSESSMENT (Tax Return Form No.) (b) (e) 940 12-31-66 01/12/68 *52-0822949* 53.40 941 09/30/66 09/01/67 52-0822949 196.41 PLACE OF FILING Clerk of the Circuit Court of Queen Anne County TOTAL 249.81 Centreville, Maryland WITNESS my hand at Salisbury, Maryland on this, \_\_dav of\_\_December the 12th (\$ignature) TITLE DISTRICT DIRECTOR OF INTERNAL REVENUE Group Supervisor

(NOTE: Certificate of officer authorized by law take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.) —To be retained by recording office

Irving Machiz

VS.

RELEASE OF TAX LIEN

Filed this \_\_\_\_\_\_ day of \_\_\_\_\_\_\_, 1971 9 AM., and proper entry made in Fed Tenfun.

Rund Book No. TSP#1 , page 10

Charles (y. Ceta)
Clerk (or Registrar).

FORM 668 (REV. 4-65



Form 668		RTMENT INTERNAL REVENUE	and the second s	l or Optiona	Use By Recording Office
(REV. 4-65)	CERTIFICATE OF I	release of federal t	AX LIEN		<del>a</del> magazina
DISTRICT		SERIAL NUMBER	1-120		
I hereby certify that Internal Revenue Code, with all statutary addi statutary additions has	as to the fallowing named have been satisfied with tions provided by Section	d taxpayer the requirements of respect to the taxes enumerate to 6321; and that the lien for the praper afficer in the afficer.	of Section 6325(a), ed below, tagether or such taxes and		
	atian an his baaks ta sh	ow the release of said lien,			
NAME OF TAXPAYER		<del> </del>			
Johanie I	ierris, Jr.				
RESIDENCE OR PLACE OF B	usiness of 107,	21620			
CLASS OF TAX (Tax Return Form Na.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING	NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
lohoa	12-31-66	19-04-68	221-26-239	<b>6</b> "	536.hh
Tobox	12-31-67	65-10-68	221-26-23	<b>36</b>	323.25
		·			
	+ 1.				
PLACE OF FILING Clerk of the Circ of Queen Anne Cor Centreville, Her	inty			TOTAL	s 659.69
		-			• • • • • • • • • • • • • • • • • • •
WITNESS my hand at_		Baltimore, Md	•	· · · · · · · · · · · · · · · · · · ·	, on this,
the <b>26th</b> day of	Fe <b>gr</b> uar <b>y</b> , 19	<u>, 71.</u>			
DISTRICT DIRECTOR OF INTER William D. Wate		.BY (Signature)	ile	Special	. Procedures Adviso
<del></del>	er authorized by law to to	ako acknowleda		ity of the dagum	

(NOTE: Certificate of afficer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 4960-1, 125.)

## NOTICE OF TAX LIEN

Redorded in thiber 3 & P. ho 1, tolio 10, a federal Las Lew for Queen admis Co.

Charles w. Cecel

Clerk (or Registrari.

FORM 668 (REV. 4-65)

## SEC. 6321. LIEN FOR TAXES

If any parson liable to pay any tex neglacts or refuses to pay the same after damand, the amount (including any Interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition therato) shall be a lian in favor of the United States anon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIERL

Unless another date is specifically fixed by law the lian imposed by section 6321 shall arise at the time tha assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unanforcaable by reason of lapse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES. PURCHASERS. AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except as otherwise provided in subsection (c) and (d), the lien imposed by section 6321 shall not be valid as against any mortgages, pladges, purchasar, or judgment creditor until notice thereof has been filled by the Secretary or his dele-
- (1) Under State or Territorial Levys.-- in the office designated by the law of the State or Territory in which the Dioperty subject to the lien is situated, whenever the State or Territory has by law designated an office within the Steta or Territory for the filing of such notice: or
- (2) With Clark of District Court.-In the office of the clerk of the United States district court for the Judicial district in which the property subject to the ilen is situated. whenever the State or Territory has not by law designated an office within the Stata or Territory for the filing of such notice: or
- (3) With Clerk of District Court for District of Columbla.-In the office of the clark of the United States District Court for the District of Columbia, If the property subject to the lian is situated in the District of Columbia.
- (b) FORM OF MOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be veild if filed with the cierk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

## (c) EXCEPTION IN CASE OF SECURITIES.—

(1) Excaption.—Even though notice of a lien provided in section 6321 has bean filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsaction, as against any mortgagea, pledgae, or purchaser of such security, for an edequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagee, pladgee, or purchasar is without notice or knowledge of the existence of such Ilan.

(2) Definition of Security.—As used in this subsaction, 'the term "security" means any bond, dabanture, nota, or cartificata or other evidence of Indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate. or any certificate of Interest or participation in, certificate of daposit or receipt for, temporary or interim certificate for, or warrant or right to subscribe to or purchase, any of the foregoing; nagotiable instrument; or money.

## (d) EXCEPTION IN CASE OF MOTOR VEHICLES.—

- (1) Excaption Even though notice of a lien providad in section 6321 has been filed in the menner proscribed in subsection (a) of this section, that lien shall not be valid with respect to a motor vehicle, as defined in peregraph (2) of this subsection, as against any purchasar of such motor vehicle for an adequate and full consideration in money or monay's worth If-
  - (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such
  - (B) before the purcheser obtains such notice or knowledga, he has acquired possession of such motor vehicle and has not thereafter rollinguished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As seed in this subsection the term "motor vehicle" means a self-propelled vehicle which is ragistered for highway use under the laws of any Stata or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. -If a notice of lien has been filed under subsection (a), the Secretary or his dalagata is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

## SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his delegate may prescribe, the Secretary or his dalegate may issue a certificate of release of any lien imposed with respect to any internal revenue tex
- (1) Liability Satisfied or Unenforceable.-The Secratary or his dalegata finds that the liability for the amount assessed, together with all Interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, In the case of the estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for, or
- (2) Bond Accepted.—Thara is furnished to the Secretary or his dalagata and accepted by him a bond that is conditioned upon the payment of the amount assessed, togather with all Interest in respect thereof, within the time prescribed by law (including any extension of such time). and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

' HEN HWAED INTEDNAL D	EVENUE LAWC	———— <del>—</del>	Use By Recording Office
	EACIAGE THAS		and the second of the second
	1-120		
6322, and 6323 of the Interno issessed under the Internal Rever iyer, taxes (including Interest and laid, and that by virtue of the th penalties, interest, and costs	I Revenue Code, nue laws of the penolties) which obove-mentioned thot may occrue		
		*** ****	•
21620			
ASSESSMENT DATE (c)	IDENTIFYING NUM	ABER	UNPAID BALANCE OF AȘSESSMENT (e)
10-04-68	221-26-2396		536•44
05-10-68	221-26-2396		323.25
			·
		TOTAL	\$ 859.69
Baltimore, Maryla	and		, on this
	<del></del>		Supervisor
	SERIAL NUMBER  69-B-  6322, and 6323 of the Interno ssessed under the Internal Rever syer, taxes (including Interest and raid, and that by virtue of the th penalties, interest, and costs red States upon all property and red  21620  ASSESSMENT DATE (c)  10-04-68  05-10-68  Baltimore, Maryl W. H. Guba	69-B-1-120  6322, and 6323 of the Internol Revenue Code, ssessed under the Internol Revenue laws of the syer, taxes (including Interest and penolities) which haid, and that by virtue of the obove-mentioned the penalties, interest, and costs that may occrue red States upon all property and rights to property  21620  ASSESSMENT DATE   IDENTIFYING NUM (dl)  10-04-68   221-26-2396  05-10-68   221-26-2396  Baltimore, Maryland  Baltimore, Maryland  By (Signature)  W. H. Guba A.M.	SERIAL NUMBER 69-B-1-120 6322, and 6323 of the Internal Revenue Code, assessed under the Internal Revenue laws of the sizer, taxes (including Interest and penolties) which adid, and that by virtue of the obove-mentioned the penalties, interest, and costs that may occrue ed Stotes upon all property and rights to property  21620  ASSESSMENT DATE   IDENTIFYING NUMBER (d)  10-014-68   221-26-2396 05-10-68   221-26-2396  O5-10-68   221-26-2396  TOTAL  Baltimore, Maryland

Seorge O. V Stacky It. Daskiell, Jr.

# RELEASE OF TAX LIEN

Filed this 22 nd and proper entry made in Lange *TSP* Book No. \_/\_\_\_, page\_//\_

Cierk (or Registrar).

11

FORM 668 (REV. 4-65)

Form 668		ARTMENT INTERNAL REVENUE		f or Optiona	I Use By Recording Office
(REV. 4-65) DISTRICT	CERTIFICATE OF I	RELEASE OF FEDERAL TA   SERIAL NUMBER	X LIEN		
	Kd.	69-3-110			
Internal Revenue Code, with all statutory addi statutory additions has internal revenue tax liei	have been satisfied with itions provided by Section thereby been released. In was filed on this books to sho	d taxpayer the requirements of respect to the taxes enumerate to 6321; and that the lien for the proper officer in the officer in the officer to the proper officer in the officer to the release of said lien, in	ed below, together or such taxes and e where notice of 0_69_ is hereby		
NAME OF TAXPAYER		<del></del>			
GEOTAE 0. &	Wally H. Dashi	ell Jr.			-
103 Kidwell Centreville	Avenue				
CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED	ASSESSMENT DATE (c)	I <b>DENT</b> IFYING N	UMBER	UNPAID BALANCE OF ASSESSMENT (e)
1040 Add1 1040 Add1 1040	12/31/60 12/31/61 12/31/66	5/6/66 5/6/66 7/5/6 <b>8</b>	D 121558 66 D 121559 66 217-10-6643		1224.23 240. <b>80</b> 585.16
*	·				<b>≯</b>
			•		
	.** .				
				1	<u>.</u>
PLACE OF FILING  Clerk of the	e Circuit Court Sounty, Contrev	ille, Hd. 21617		TOTAL	s 20 <b>50.19</b>
			and the second of the second o		·
WITNESS my hand at_		Baltimore, Md.		1	, on this,
the <b>24th</b> day of	<b>July</b> , 19	, 72			
DISTRICT DIRECTOR OF INTER		BY (Signature)	o O Wice	hief,	il Procedures Staf

FIGURE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of this document. G.C.M. 26419, C.B. 1950-1, 125.]

VS.

## NOTICE OF TAX LIEN

Filed this	day of
Lebruary, Reorded of Liber I. Federal Jon Xiea Re Junea anas's Co Char	19 <u>69</u> , at <u>£<i>R</i>·</u> m.
Recorded of Liber ?	8. P. ko. 1 folio 10,
Jules anas o Co Char	les w- Cecel
•	Clerk (or Registrar).

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If eny person liable to pay any tax neglects or refuses to pay the same aftar demand, the amount (including any Interest, edditional amount, addition to tax, or assessable penalty, togather with any costs that mey accrue in addition thareto) shall be a lian in favor of the United States upon ell property and rights to property, whether real or parsonal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, tha lien imposed by section 6321 shell arise at the time the assessment is mada and shall continue until the liability for the emount so assessed is satisfied or becomes unenforceable by reason of lepse of time.

## SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES, PURCHASERS. AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. Except es otherwise providad in subsection (c) and (d), tha lien imposed by section 6321 shall not be valid as against any mortgagee, pledgee, purchaser, or judgment creditor until notice thereof has been filed by the Secretary or his delegate—.
- (1) Under State or Territorial Laws.—In the office dasignated by the lew of the State or Territory in which the property subject to tha lien is situated, whenaver tha Stata or Territory hes by law designated an office within the State or Territory for tha filing of such notice; or
- (2) With Clerk of District Court.—In the office of the clerk of the United States district court for the Judiciel district in which the property subject to the lien is situated, whenever the State or Territory has not by law designated an office within the State or Territory for the filing of such notice; or
- (3) With Clerk of District Court for District of Columbla.—In the office of the clerk of the United Stetes District Court for the District of Columbie, if the property subject to the Ilen is situated in the District of Columbie.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form es would be valid if filed with the clerk of the Unitad States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of e notice of lien.

## (c) EXCEPTION IN CASE OF SECURITIES .-

(1) Excaption.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lian shall not be valid with respect to e security, as defined in paragraph (2) of this subsection, es against any mortgagea, pledgae, or purchaser of such security, for an adequate end full consideration in money or money's worth, if at the time of such mortgage, pledgee, or purchase such mortgagea, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, tha term "security" means, any, bond, debenture, note, or certificata or othar evidence of indetedness, issued by any corporation (including one issued by a government or political subdivision thereof), with Interest coupons or In registered form, shere of stock, voting trust certificate, or any certificate of interest or perticipation in, certificate of deposit or receipt for, 'temporary or interim cartificate for, or warrant or right to subscriba to or purchase, any of tha foregoing; negotieble instrument; or money.

## (d) EXCEPTION IN CASE OF MOTOR VEHICLES.

- (1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (e) of this section, the lien shall not be valid with respect to a motor vehicle as defined in paragraph (2) of this subsaction, as against any purchaser of such motor vehicle for en edequete and full consideration in money or money's worth if—
- (A) et the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
  - (B) before the purchasar obtains such notice or knowledge, he has acquired possession of such motor vehicle and hes not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this subsection, the term "motor vehicle" means a self propered vehicle which is ragistared for highway use under the laws of any State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. —If a notice of lien has been filed under subsection (a), the Secretary or his dalegate is authorized to provide by rules or regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

# SEC. 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (e) RELEASE OF LIEN.—Subject to such rules or reguletions es the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to eny internal revenue tax if—
- (1) Llability Satisfied or Unenforceable.—Tha Secretary or his delegate finds that the liability for tha emount essessed, togather with ell interest in respect thereof, has been fully satisfied, has become legelly unenforceable, or, in the case of tha estete tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegata and accepted by him a bond that is conditioned upon the payment of the amount essessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.

Form 668

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

For Optional Use By Recording Office

(REV, 4-65)

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NUMBER

Baltimore, Md

69-S-110

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpald, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, interest, and costs that may accrue In addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

George O. & Wally H. Dashiell Jr.

RESIDENCE OR PLACE OF BUSINESS

103 Kidwell Avenue

CLASS OF TAX (Tax Return Form No.)	Md. 21617  PERIOD ENDED	ASSESSMENT DATE	IDENTIFYING NUMBER	UNPAID BALANCE OF ASSESSMENT	
1040 Addl 1040 Addl 1040	12/31/60 12/31/61 12/31/66	5/6/66 5/6/66 7/5/68	D 121558 66L D 121559 66L 217-10-8643	1224.23 240.80 585.16	
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LACE OF FILING			<u> </u>		

VITNIESS	mv	hand	at.

Queen Anne Sounty, Centreville, Md. 21617

, on this,

DISTRICT DIRECTOR OF INTERNAL REVENUE

BY (Signety

TITLE

Group Supervisor

INOTE: Certificate of officer withorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS

Denry Searborough

## NOTICE OF TAX LIEN

Filed this 12th day of Debruary, 1969, at 9 m. Perorded in Liber J. S. P. ko. 1, folio 10, a federal Los Kim Brown for Charles W. Ceel

FORM 668 (REV. 4-65)

### INTERNAL REVENUE CODE

### SEC. 6321. LIEN FOR TAXES

If eny person liable to pay eny tex neglects or refuses to pey the same efter demand, the amount (including eny interest, edditional emount, eddition to tax, or essessable penelty, together with any costs thet may eccrue in eddition thereto) shall be a lien in favor of the United States upon ell property end rights to property, whether real or personel, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless enother date is specifically fixed by law, the ilen imposed by section 6321 shell erise at the time the assessment is made and shell continue until the liability for the emount so assessed is setisfied or becomes unenforceable by reason of lepse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES. PURCHASERS, AND JUDGMENT CREDITORS.

- (e) INVALIDITY OF LIEN WITHOUT NOTICE. E as otherwise provided in subsection (c) and (d), the imposed by section 6321 shall not be valid as againg mortgagee, pledgee, purchaser, or judgment creditor notice thereof hes been filed by the Secretary or his gate—
- (1) Under State or Territorial Laws.—In the designated by the law of the State or Territory In whit property subject to the lien is situeted, whenever the or Territory hes by lew designated en office within the or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the off the clerk of the United States district court for the lidistrict in which the property subject to the lien is sit whenever the State or Territory has not by lew design office within the State or Territory for the filling on notice: or
- (3) With Clerk of District Court for District lumble.—In the office of the clerk of the United District Court for the District of Columbia, if the property subject to the Ilen is situeted in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuent to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

## (c) EXCEPTION IN CASE OF SECURITIES .--

(1) Exception.—Even though notice of ellen provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledge, or purchase such mortgagea, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security.—As used in this subsection, the term "security" meens eny bond, debenture, note, or certificate or other evidence of Indebtedness, issued by any corporation (including one issued by a government or political subdivision thereof), with interest coupons or in registered form, shere of stock, voting trust certificate, or any certificate of interest or perticipation in, certificate of deposit or receipt for, temporery or interim certificate for, or warrant or right to subscribe to or purchese, eny of the foregoing; negotieble instrument; or money.

## (d) EXCEPTION IN CASE OF MOTOR VEHICLES.

(1) Exception.—Even though notice of e lien provided in section 6321 hes been filed in the menner prescribed in subsection (e) of this section, the lien shall not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an edequate and full consideration in money or money's worth if—

(A) at the time of the purchese the purcheser is without notice or knowledge of the existence of such lien, and

- (B) before the purchaser obtains such notice or knowledge, he has ecquired possession of such motor vehicle and has not thereafter relinguished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle—As used in this ection, the term "motor vehicle" means a self-propelled le which is registered for highway use under the laws by State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. a notice of lien has been filed under subsection (a), Secretary or his delegate is authorized to provide by or reguletions the extent to which, end the conditions or which, information as to the amount of the outding obligation secured by the lien may be disclosed.

# 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (e) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretery or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if
- (1) Liability Satisfied or Unenforceeble.—The Secretary or his delegate finds that the liability for the emount assessed, together with all interest in respect thereof, has been fully satisfied, hes become legelly unenforceable, or, in the case of the estete tax imposed by chapter 11 or the gift tax imposed by chapter 12, hes been fully setisfied or provided for; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by lew (including any extension of such time), end that is in eccordance with such requirements releting to terms, conditions, and form of the bond end sureties thereon, es may be specified by such rules or regulations.



Form 668

U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

(REV. 4-65) DISTRICT

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS SERIAL NUMBER

Baltimore, Md. (52)

69-S- 114

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penalties, Interest, and costs that may accrue in addition thereto, is a lien in favor of the United States upon all property and rights to property belonging to said taxpayer.

NAME OF TAXPAYER

Henry Scarborough

RESIDENCE OR PLACE OF BUSINESS

Kent Narrows

Grasonuilla

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED	ASSESSAAENT DATE (c)	IDENTIFYING NUMBER (d)	UNPAID BALANCE OF ASSESSMENT (e)
1040 A	12-31-66	05/17/68	228-24-1964	326.41
		cuit Court of Que		
Cen	treville, Md.		TOTA	\$ 326.41

WITNESS my hand at	Sal	<u>isb</u>	ury,	Md.

on this,

DISTRICT DIRECTOR OF INTERNAL REVENUE

BY (Signort@re)

ITLE

Group Supervisor

For Optional Use By Recording Office

(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

VS.

Mickey Gernert

NOTICE OF TAX LIEN

Filed this \_\_\_\_\_\_day

Lebruary, 1969, at 9 a. m.

Clerk (or Registron)

FORM 668 (REV. 4-65)

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or rafuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessabla penalty, togathar with any costs that may accrua in addition thereto) shall be a lien in favor of the United States upon all proparty and rights to property, whether real or personal, belonging to such parson.

## SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lian imposad by section 6321 shall arisa at tha time the assessment is made and shall continue until the liability for the amount so assessed is satisfied or becomes unenforceable by reason of lapse of time.

# SEC. 6323. VALIDITY AGAINST MORTGAGEES, PLEDGEES. PURCHASERS, AND JUDGMENT CREDITORS.

- (a) INVALIDITY OF LIEN WITHOUT NOTICE. E as otherwise provided in subsection (c) and (d), the imposed by saction 6321 shall not be valid as agains mortgagea, pladgee, purchaser, or judgment creditor, notice thereof has been filed by the Secretary or his gate—
- (1) Under State or Territorial Laws.—In the designated by the law of the State or Territory in whice property subject to the Ilea Is situated, whenever the or Territory has by law designated an office within the or Territory for the filing of such notice; or
- (2) With Clerk of District Court.—In the offi the clerk of the United States district court for the Ju district in which the property subject to the Hen Is situ whenever the State or Territory has not by law desig an office within the State or Territory for the filing of notice: or
- (3) With Clerk of District Court for District c lumbla—In the offica of the clerk of the United States District Court for the District of Columbia, if the property subject to the lian is situated in the District of Columbia.
- (b) FORM OF NOTICE.—If the notice filed pursuant to subsection (a) (1) is in such form as would be valid if filed with the clerk of the United States district court pursuant to subsection (a) (2), such notice shall be valid notwithstanding any law of the State or Territory regarding the form or content of a notice of lien.

### (c) EXCEPTION IN CASE OF SECURITIES .-

(1) Exception.—Even though notice of a lien provided in section 6321 has been filed in the manner prascribed in subsection (a) of this section, the lien shall not be valid with respect to a security, as defined in paragraph (2) of this subsection, as against any mortgagee, pledgee, or purchaser of such security, for an adequate and full consideration in money or money's worth, if at the time of such mortgage, pledgee, or purchase such mortgagee, pledgee, or purchaser is without notice or knowledge of the existence of such lien.

(2) Definition of Security—As used in this subsection, the term "security" (means any bond, debenture, note, or certificate or other evidence of indebtedness, issued by any corporation (Including one issued by a government or political subdivision thereof), with interest coupons or in registered form, share of stock, voting trust certificate, or any certificate of interest or participation in certificate of deposit or receipt for, temporary or interim cartificate for, or warrant or right to subscribe to or purchase, any of the foregoing; negotiabla Instrument; or money.

## (d) EXCEPTION IN CASE OF MOTOR VEHICLES.

(1) Exception.—Even, though notice of a lien provided in section 6321 has been filed in the manner prescribed in subsection (a) of this section, tha lien shall not be valid with respect to a motor vehicle, as defined in paragraph (2) of this subsection, as against any purchaser of such motor vehicle for an adequate and full consideration in money or money's worth if—

- (A) at the time of the purchase the purchaser is without notice or knowledge of the existence of such lien, and
- (B) before the purchaser obtains such notice or knowledge, he has acquired possession of such motor vehicle and has not thereafter relinquished possession of such motor vehicle to the seller or his agent.
- (2) Definition of motor vehicle.—As used in this school the term "motor vehicle" means a self-projected which is ragistared for highway use undar the laws y State or foreign country.
- (e) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.
  a notice of lien has been filed under subsection (a), becretary or his delegate is authorized to provide by or regulations the extent to which, and the conditions r which, information as to the amount of the outling obligation secured by the lien may be disclosed.

# 6325. RELEASE OF LIEN OR PARTIAL DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN.—Subject to such rules or regulations as the Secretary or his dalegate may prescribe, the Secretary or his delegate may issua a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfiad or Unanforcaable.—Tha Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied, has become legally unenforceable, or, in the case of tha estate tax imposed by chapter 11 or the gift tax imposed by chapter 12, has been fully satisfied or provided for: or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such rules or regulations.



Form 668 (REV. 4-65) U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE

NOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS

DISTRICT

SERIAL NUMBER

Baltimore, Md.

**69-***S* **-**112

Pursuant to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the internal Revenue laws of the United States against the following-named taxpayer, taxes (including interest and penalties) which after demand for payment thereof remain unpaid, and that by virtue af the above-mentianed statutes the amount of sald taxes, together with penalties, Interest, and costs that may accrue in addition thereto, Is a lien In favor of the United States upon all property and rights to property belonging ta said taxpayer.

NAME OF TAXPAYER

Mickey Gernert

RESIDENCE OR PLACE OF BUSINESS

Grasonville, Md. 21638

CLASS OF TAX (Tax Return Form No.) (a)	PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING NUMBER	UNPAID BALANC OF ASSESSMENT (e)
1040	12-31-67	06-28-68	218-34-8202	330,40
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	rk of the Circ	cuit Court of Que	een Anne County TOTAL	\$ 330 <sub>•</sub> 40

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on this,

DISTRICT DIRECTOR OF INTERNAL REVENUE

Irving Machiz

i ITLE

Group Supervisor

I ar Optional Use By Recarding Office

26419, C.B. 1950 51, 125.)

(NOTE: Certificate of officer authorized by law to take a knowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M.

VS.

## NOTICE OF TAX LIEN

FORM 668 (REV. 8-67

EXCERPTS FROM INTERNAL REVENUE CODE

### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or retuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASERS HDLDERS OF SECURITY INTERESTS. MECHANIC'S LIENDRS AND JUDGMENT LIEN ITORS.-The lien imposed by section 6321 shall valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor unti thereof which meets the requirements of subsection been tiled by the Secretary or his delegate.
- (b) PROTECTION FOR CERTAIN INTEREST THOUGH NDTICE FILED.-Even though notice o imposed by section 6321 has been filed, such li not be valid-
- (f) PLACE FOR FILING NOTICE: FORM -
- (1) Place For Filing.-The notice reterred to section (a) shall be tiled-
  - (A) Under State Laws. -
  - (i) Real Property. In the case of real proone office within the State (or the county. governmental subdivision), as designated laws of such State, in which the property si the lien is situated; and
  - (ii) Personal Property -In the case of property, whether tangible or intangible in tice within the State (or the county, or other mental subdivision), as designated by the such State, in which the property subject to the Ireni is situated; or
  - (B) With Clerk Dt District Court. In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) With Recorder Of Deeds Df The District Of Columbia.-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (2) Situs Of Property Subject To Lien. For purposes of paragraph (1), property shall be deemed to be situated-
- (A) Real Property. -In the case of real property, at its -physical location; or
- (B) Personal Property. In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at

which the principal executive office of the business is located, and the residence of a taxpaver whose residence is without the United States shall be deemed to be in the District of Columbia.

- (3) Form.—The form and content of the notice reterred to in subsection (a) shall be prescribed by the Secjetary or this delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
- (g) REFILING OF NDTICE. For purposes of this section-
- (1) GENERAL RULE Unless notice of lien is retiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as tiled on the date on which it is tiled (in accordance) with subsection (f) ) after the expiration of such retiling. period 1
- \*(2) PLACE FDR FILING = A notice of lien refiled during the required refiling period, shall be effective only—

  (A) it such notice of lien is retiled in the office
  - in which the prior notice of lien was tiled; and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, it a notice of such lien is also tiled in accordance with subsection (t) in the State in which such residence is located 2
  - (3) REQUIRED REFILING PERIOD. -In the case of notice of lien, the term "required refiling period"
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling period for such notice of lien.
  - (3) DISCLDSURE OF AMOUNT OF DUTSTANDING I.-It a notice of lien has been tiled pursuant to subon (t), the Secretary or his delegate is authorized to lde by regulations the extent to which, and the conns under which, information as to the amount of the landing obligation secured by the lien may be dis-

### SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY

- (a) RELEASE OF LIEN. -Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if-
- (1) Liability Satisfied or Unentorceable The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable: 10
- (2) Bond Accepted. There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed to gether with all interest in respect thereot, within the time prescribed by law (including any extension of such time). and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Form 668		ARTMENT - INTERNAL REVENUE		For Optiona	I Use By Recording Office
<del></del>	ICE OF FEDERAL TAX	LIEN UNDER INTERNAL	REVENUE LAWS		
DISTRICT Baltimore		SERIAL NO. 69-B-1-	210		
nue Cade, natice is Revenue laws af t (including interest unpaid, and that by tagether with penalt a lien in favar af th	hereby given that then he United States again and penalties) which virtue of the abave-men ties, interest, and cast te United States upan c	321, 6322, and 6323 af the re have been assessed und nst the fallawing-named to after demand far payment atianed statutes the amaunt as that may accrue in additull praperty and rights ta p	er the Internal axpayer, taxes thereaf remain af said taxes, ian thereta, is		
ing ta said taxpayer					
Bay Lumber Inc	ُ وہ '				
RESIDENCE					
Millington, Ma	uryland 2165	1			
CLASS OF TAX (Tax Return Farm Na.) (a)	PERIOD ENDED	ASSESSMENT DATE	(d)	UMBER	UNPAID BALANCE OF ASSESSMENT (e)
91ग	12-31-68	03-21-69	<b>52</b> 0859963		6,129.34
940	12-31-68	03-21-69 03-14-69			
940	12-31-00	03=14=69	52 0859963		118.97
		*	<b></b>		
				-	
Clerk of the Queen Arme Co			1,23,26 772 2 7 2	TOTAL	<sub>\$</sub> 6,21,8.31
Centreville,	Maryland.				
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he <b>26th</b> day of _	May	9		· 	
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WS.

Robert T. Vate D/B/A Journ Ho

## NOTICE OF TAX LIEN

FORM 668 (REV. 8-67)

#### SEC. 6321. LIEN FOR TAXES

It any person liable to pay any tax neglects or retuses To pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, logether with any costs that may accrue in addition thereto) shall be a lien in tayor of the United States upon all properly and rights to property, whether real or personal, belonging to such person.

### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically lixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASERS, HOLDERS OF SECURITY INTERESTS. MECHANIC'S LIENORS. AND JUOGMENT LIEN CREO-ITORS.-The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor un thereof which meets the requirements of subsectiv been tiled by the Secretary or his delegate.
- (b) PROTECTION FOR CERTAIN INTERES THOUGH NOTICE FILEO. - Even though notice imposed by section 6321 has been tiled, such not be valid-
- (I) PLACE FOR FILING NOTICE: FORM. -
- (1) Place For Filing.-The notice referred section (a) shall be tiled-
  - (A) Under State Laws. -
  - (i) Real Properly. In the case of real pro one office within the State (or the county governmental subdivision), as designated laws of such State, in which the property s the lien is situated; and
  - (ii) Personal Property. In the case of property, whether tangible or intangible, fice within the State (or the county, or other mental subdivision), as designated by the such Slate, in which the properly subject to is situated; or
  - (B) With Clerk Of District Court. In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) With Recorder Ot Oeeds Of The District Ot Columbia - In The office of the Recorder of Deeds of the Ois-Irict of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (2) Situs Of Property Subject To Lien. For purposes of paragraph (1), property shall be deemed to be situated-
- (A) Real Property.-In the case of real property, at its physical location: or
- (B) Personal Property, -In the case of personal property, whether tangible or intangible, at the residence of the laxpayer at the time the nolice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporalion or partnership shall be deemed to be the place at which the principal executive office of the business is localled, and the residence of a taxpaver whose residence is without the United States shall be deemed to be in the District of Columbia.

- (3) Form.-The form and content of the notice reterred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice, shall be valid notwithstanding any other provision of law regarding the torm or content of a notice of lien.
- (g) REFILING OF NOTICE, -For purposes of this section <
- (1) GENERAL RULE.-Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as tiled on the date on which it is tiled (in accordance). with subsection (t) after the expiration of such refiling beriod.
- (2) PLACE FOR FLUNG.—A notice of lien, tellied doring the required refiling period shall be ellective only—

  (A) it such notice of lien is refuled in the ottice
  - in which the prior notice of lien was filed; and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the laxpayer's residence, it a notice of such lien is also tiled in accordance with subsection (t) in the State in which such residence is located.
  - (3) REQUIREO REFILING PERIOD.-In the case of notice of lien, the term "required retiling period"
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax and
  - (B) The one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.
  - (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.-If a notice of lien has been filed pursuant to subion (f). The Secretary or his delegate is authorized to ide by regulations the extent to which, and the con-Ins under which, information as to the amount of the landing obligation secured by the lien may be dis-

### ಿಲ್ಲ್, 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

- (a) RELEASE OF LIEN -Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if-
- (1) Liability Satisfied or Unenforceable, -The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable:
- (2) Bond Accepted.-There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed together with all interest in respect thereot, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements retating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



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Farm 668	U. S. TREASURY DEPA	RTMENT - INTERNAL REVENUE	SERVICE	l or Optiona	I Use By Recording Office
(REV. 8-67)	4	CEDIAL NO		1	
DISTRICT Baltinore, Ma	and and	SERIAL NO. 70-8-2		:	
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		ast the fallowing-nomed t			
(including interest o	nd penolties) which o	fter demand for payment	thereof remain		
		tioned statutes the omaint			
		s that may occrue in oddit Il property and rights ta p			
ing to said toxpayer.	Olliled Slotes oboil a	in property and rights to p	roperty belong.	.7	
NAME OF TAXPAYER					
	Robert T. Ye				
	D/B/R Towne	ROUSE			
RESIDENCE	Connerce St	reet			
		Maryland 21617		1	1
CLASS OF TAX	<del>,</del>	-	<del> </del>		UNPAID BALANCE
(Tax Return Farm Na.)	PERIOD ENDED	ASSESSMENT DATE	IDENTIFYING N	UMB ER	OF ASSESSMENT
(a)	(Ъ)	(c)	(d)		(e)
941	06/30/68	12/27/68	52-0817898		162.46
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(NOTE Certificate of a	fficer authorized by low t	o toke acknowledgments is no			ederal Tax Lien G.C.M.
26419, C.B. 1950-51, 12				,	

No. 284

## UNITED STATES

WS.

Robert I Gates Lowa House

## NOTICE OF TAX LIEN

Filed this 29 if day of

Aug 1969, at 9 Am.

Recorded in Liber J.S. P. Ko 1, Jalio 86

Federal Zon Lein for Guen and co.

Charles W. Clark

Clark (or Rogistrax).

FORM 668 (REV. 8-67)

## EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, logether with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all properly and rights to property, whether real or personal, belonging to such person.

## SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by taw, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the tax-payer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

(a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN-CREEN

TTORS.—The lien imposed by section 6321 si valid as against any purchaser, holder of a securi mechanic's lienor, or judgment lien creditor u thereof which meets lhe requirements of subsect been tiled by the Secretary or his delegate.

(b) PROTECTION FOR CERTAIN INTERE THOUGH NOTICE FILED.—Even though nolice imposed by section 6321 has been filed, such not be valid—

(f) PLACE FOR FILING NOTICE: FORM.-

(1) Place For Filing.—The notice referre section (a) shall be filed—

#### (A) Under State Laws. -

(i) Real Property.—In the case of real cone office within the State (or the coun governmental subdivision), as designal laws of such State, in which the property the lien is situated; and

(ii) Personal Property.—In the case to property, whether tangible or intangible, fice within the State (or the county, or off mental subdivision), as designated by the such State, in which the property subject to the situated: or

- (B) Wilh Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the tien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—
- (A) Real Property.—In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2XB), the residence of a corporation or partnership shalt be deemed to be the place at

which the principal executive office of the business is tocated, and the residence of a taxpayer whose residence is without! The United States shall be deemed to be in the Oistrict of Columbia.

- (3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
  - (g) REFILING OF NOTICE. For purposes of this section-
- (1) GENERAL RULE Unless notice of lien is retited in the manner prescribed in paragraph (2) during the prequired refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection) (1) after the expiration of such refiling period.
- (2) PLACE FOR FILING.—A notice of tien refiled during the required refiling period shall be effective only—
  - (A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub-paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the Slate in which such residence is located.
- (3) REQUIRED REFILING PERIOD—In the case of y notice of lien, the term "required refiling period" eans—
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.
- (3) DISCLOSURE OF AMOUNT OF OUTSTANDING EN.—If a notice of lien has been filed pursuant to subction (f), the Secretary or his delegate is authorized to byide by regulations the extent to which, and the contions under which, information as to the amount of the Istanding obligation secured by the lien may be disposed.

## SEC. 6325 RELEASE OF LIEN OR DISCHARGE OF PROPERTY

- (a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all injerest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Farm 668 (REV. 8-67)	U. S. TREASURY DEP NOTICE OF FEDERAL TA)	ARTMENT - INTERNAL REVENUE		For Optiona	l Use By Recording Of. e
DISTRICT	, Maryland	SERIAL NO.	S-25		
Pursuont to the nue Code, notice Revenue laws (including integrated unpoid, and the tagether with p	he provisions of Sections 6 ce is hereby given that the of the United States aga rest ond penalties) which t by virtue of the obove-merenalties, interest, and cost of the United Stotes upon the United Stote	321, 6322, and 6323 of the re have been assessed un inst the following-nomed after demond for payment ntioned statutes the amaunts that moy accrue in add	e Internol Reve- der the Internal toxpayer, toxes thereaf remain t of said taxes, ition thereta, is		
NAME OF TAXPAY	'ER Robert T. Ya Towne House	tes			
RESIDENCE	North Commer	ce Street Maryland 21617			
CLASS OF TA (Tax Return Form (a)		ASSESSMENT DATE	IDENTIFYING (d)	NUME ER	UNPAID BALANCE OF ASSESSMENT (e)
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Clerk of Centrevil	the Circuit Court Le, Maryland 2161	for Queen Annes 7	County	1'OTAL	\$ 334.18
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SIGNATURE	John H. Walsh	Valg TITE	E Group Superi	5is01.	

(NOTE: Critificate af afficer authorized by law to take ocknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, G.B. 1950-51, 125.)

No. 285

UNITED STATES

James W Collins Ducentown Shell Service Station

## NOTICE OF TAX LIEN

Jederde Jan Lien for Green annis Co recorded in U.S. P. No. 1, Jolio 80 Charles W. Ceel

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any inferest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real orpersonal, belonging to such person.

## SEC. 6322. PERIOD OF LIEN.

Unfess another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the tax-payer arising out of such liability) is satisfied or becomes unenforceable by reason of lanse of time.

## SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN\_CREDITORS.—The lien imposed by section 6321 valid as against any purchaser, holder of a section mechanic's lienor, or judgment lien creditorithered which meets the requirements of subseption of the property of the secretary of his delegate.
- . (b) PROTECTION FOR CERTAIN INTE THOUGH NOTICE FILED.—Even though noti imposed by section 632) has been filed, su not be valid—
- (f) PLACE FOR FILING NOTICE: FORM.-
- (1) Place For Filing -The notice reference section (a) shall be filed-
  - (A) Under State Laws. -
  - (i) Real Property.—In the case of rea one office within the State (or the co governmental subdivision), as design laws of such State, in which the prope the lien is situated, and
  - (ii) Personal Property.—In the case property, whether tangible or intangibl fice within the State (or the county, or mental subdivision), as designated by such State, in which the property subject is situated: or
  - (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial, district in which the property subject to the lien is situated, whenever the State has not by taw designated one office which meets the requirements of subparagraph (A), or
- (C) With Recorder Of Oeeds Of The Oistrict Of Columbia.—In the office of the Recorder of Deeds of the Oistrict of Columbia, if the property subject to the lien is situated in the Oistrict of Columbia.
- (2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—
- (A) Real Property.—In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2XB), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is localed, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

- (3) Form The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
- (g) REFILING OF NOTICE For purposes of this section-
- (1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as tited on the date on which it is fited (in accordance with subsection (f)) after the expiration of such refiling period.
- (A) it such notice of lien refiled during the required refiling period shall be effective only—

  (A) it such notice of lien is refiled in the office
  - in which the prior notice of lien was filed, and (B) in any case in which, 90 days or more prior to the date of a refiling of notice of the under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a
  - notice of such lien is also filed in accordance with subsection (t) in the State in which such residence is located; (3) REQUIREO REFILING PERIOD.—In the case of
- any notice of lien, the term "required refiling period" means—

  (A) the one-year period ending 30 days atter\_the expiration of 6 years after the date of the assessment of the tax, and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.
- (i) (3) DISCLOSURE OF AMOUNT OF OUTSTANOING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed

## SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY

- (a) RELEASE OF LIEN—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any tien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable, -The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;
- conditioned upon the payment of the bear retary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



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ing to said taxpayer.	-			· .,	
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RÉSIDENCE	Route 50				
		laryland 21658	• •		
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(NOTE Certificate of a 26,17, C.B. 1950-51, 1		o toke ocknowledgments is not	essential to the valid	lity of Natice of F	ederol lox Lien G.C.M.

PART 1-To be retained by recording office

UNITED STATES

James W & Elsie Collins

### NOTICE OF TAX LIEN

Aug 1969, at 9 n. m.
Resofded in Liber 3 S. P. Wo. 1, polis 10

Federal 201 Lien for Queen annip Co.

Charles W Clerk

Clerk (or Registrar).

FORM 668 (REV. 8-67)

. EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand. The amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specificatly fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall conlinue until the liability for the amount so assessed (or a judgment against the tax-payer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASERS, HOLDERS DF SECURITY INTERESTS, MECHANIC'S LIENDRS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 632 valid as against any purchaser, holder of a se
- mechanic's lienor, or judgment lien credite thereof which meets the requirements of subbeen filed by the Secretary or his delegale.
- (b) PROTECTION FDR CERTAIN INT THDUGH NOTICE FILED.—Even though no imposed by section 6321 has been filed, s not be valid—
- (f) PLACE FDR FILING NOTICE; FDRM.-
- (1) Place For Filing.—The notice refe section (a) shall be filed—
  - (A) Under State Laws. -
  - (i) Real Properly.—In the case of re one office within the State (or the co governmental subdivision), as design laws of such State, in which the prope the lien is situated; and
  - (ii) Personal Property.—In the cas property, whether tangible or intangib fice within the State (or the county, or mental subdivision), as designated b
  - such State, in which the property subject to the menti-
  - (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) With Recorder Of Deeds Of The District Df Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (2) Situs Df Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—
- (A) Real Property.—In the case of real property, at its physical location, or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at

which the principal executive office of the business is localed, and the residence of a taxpayer whose residence is without the United Slates shall be deemed to be in the District of Columbia

- (3) Form The form and content of the notice referred to in subsection (a) shall be/prescribed by the Secretary of his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of the notice of lien.
- (g) REFILING DF NDTICE. For purposes of this section-
- (1) GENERAL RULE. Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required reliting period, such notice of lien shall be treated as filed on the date on which itself lied (in accordance with subsection (f)) after the expitation of such refiling period.

period.

[27]PLACE FOR FILING -A notice of lien refiled during the fequile feriting period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

- (B) in any case in which, 90 days or more prior to the date, of a refitting of notice of Jien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection. (f) in the State in which such residence is located.
- (3) REQUIRED REFILING PERIDD.—In the case of any notice of lien, the term "required refiling period" means—
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.
- (i) (3) DISCLDSURE DF AMOUNT OF DUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE DF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable. -The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted.—There is furnished to the Sectedary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



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IAME OF TAXPAYER					
	James W. & E	lsie Collins	.		
RESIDENCE					
	Queenstown,	Maryland 21658			
CLASS OF TAX					UNPAID BALANCE
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VS.

david whaton

### RELEASE OF TAX LIEN

Charleswered, Clork (or Registres).

FORM 668 (REV. 8-67)



	<u> </u>	<u> </u>			
Form 668				For Optional Use By Recording Office	
(REV. 8-67)	CERTIFICATE OF I	RELEASE OF FEDERAL TAX	LIEN	ļ.	
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•	Centreville	. Beryland 21617			
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(NOTE: Certificate of officer outhorized by law to toke acknowledgments is not essential to the validity of Natice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

#### UNITED STATES

David B. Wharton

### NOTICE OF TAX LIEN

Recorded in Liber J. P. Us. 1, polis 10, federal Los Law fr Quem Grave's Co Charles W. Cecil

Clerk (or Registrar).

FORM 668 (REV. 8-67)

#### EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

It any person liable to pay any tax neglects or retuses to pay the same atter demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in tavor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Untess another date is specifically fixed by taw, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of lime.

### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS. AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a securily interest, mechanic's lienor, or judgment lien creditor until notice thereot which meets the requirements of subsection (t) has been tiled by the Secretary or his delegate.
- (b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien; imposed by section 6321 has been filed, such lien shall not be valid—
- (t) PLACE FOR FILING NOTICE; FORM.-
- (1) Place For Filing.—The notice reterred to in subsection (a) shall be tiled—
  - (A) Under State Laws. -
  - (i) Real Property.—In the case ot real property, in one office within the State (or the county, or other igovernmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lienties situated: or
  - (B) With Clerk of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the tien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, it the property subject to the lien is situated in the District of Columbia.
- (2) Situs Ot Property Subject To Lien.—For purposes ot paragraph (1), property shall be deemed to be situated—
- (A) Real Property —In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at

which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

- (3) Form The torm and content of the notice referred to in (\$0\)bsection (a) shalf be prescribed by the Secretary or its delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
  - (g) REFILING OF NOTICE -For purposes of this section-
  - (1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required retiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such retiling deriod.
  - during the required refiling period shall be effective, only—

    (A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and
    - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub-paragraph (A), the Secretary or his delegate received written intormation (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also tiled in accordance with subsection (f) in the State in which such residence is located.
- (3) REQUIRED REFILING PERIOD—In the case of any notice of lien, the term "required retiling period" means—
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
  - (B) the one-year period ending with the expiration of 6 years atter the close of the preceding required refiling period for such notice of tien.
  - (i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. If a notice of lien has been tiled pursuant to subsection (t), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, intormation as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LtEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax it—
- (1) Liability Satistied or Unentorceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereot, has been tully satistied or has become legally unentorceable; or
- (2) Bond Accepted.—There is turnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with alt interest in respect thereof, within the time piescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Form 668 (REV 8-67) NOTI		ARTMENT - INTERNAL REVENUE		For Optiona	Use By Recording Office
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VS.

Robert R. Ryanes

## RELEASE OF TAX LIEN

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Charles W. Coel
Clerk (or Registrar).

FORM 668 (REV. 8-67)

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Form 668	U. S. TREASURY DEPA	RTMENT - INTERNAL REVENUE S	ÈRVICE	or Options	ol Use By Recording Office
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RESIDENCE					
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NOTICE OF TAX LIEN

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Charles (v. Cecil

Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

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- (B) With Clerk Of District Court In the office of the clerk of the United States district court for the judicial district in which the property subject to the tien is situated, whenever the State has not by law designated one office which meets the requirements of subparegraph (A): or
- (C) With Recorder Of Deeds Of The District Of Colum: bia.-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the tren is situated in the District of Columbia,
- (2) Situs Of Property Subject To Lien.-For purposes ot paragraph (1), property shall be deemed to be situated-

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- (A) Real Property. In the case of real property, at its physical location; or
- (B) Personal Property.-In the case of personal property, whether langible or inlangible, at the residence of the taxpayer at the time the notice of lien is tiled.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at

which the principal executive office of the business is tocaled, and the residence of a taxpayer whose residence is > without the United States shall be deemed to be in the Drs(rict of Chilimbia.)

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- (2) Bond Accepted. There is turnished to the Sec-- retery or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time). end that is in accordance with such requirements relating to terms, conditions, and torm of the bond and sureties thereon, as may be specified by such regulations.

Form 668 (REV. 8-67) NOTIO		RTMENT - INTERNAL REVENUE 5 LIEN UNDER INTERNAL R		For Optiono	Use By Recording Office
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#### UNITED STATES

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NOTICE OF TAX LIEN

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Clerk (or Registros).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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- (b) PROTECTION FOR CERTAIN INTERI THOUGH NOTICE FILEO,—Even though notice imposed by section 6321 has been filed, such not be valid—
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- (1) Place For Filing.—The notice referre section (a) shall be filed—
  - (A) Under State Laws. -
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  - (ii) Personal Property.—In the case property, whether tangible or intangible, fice within the State (or the county, or of mental subdivision), as designated by the such State, in which the property subject to the lien is situated; or
- (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Oeeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
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### NOTICE OF TAX LIEN

FORM 668 (REV. 8-67)

**EXCERPTS FROM INTERNAL REVENUE COOE** 

#### SEC 6321 LIEN FOR TAXES

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#### (I) PLACE FOR FILING NOTICE; FDRM.-

(1) Place For Filing.-The notice referr section (a) shall be filed-

#### (A) Under State Laws. -

(i) Real Property. - In the case of real one office within the State (or the cou governmental subdivision), as designa laws of such State in which the proper the lien is situated; and

(ii) Personal Property. - In the case property, whether tangible or intangible fice wilhin the State (or the county, or c mental subdivision), as designated by the round such State, in which the property subject to the lien; is situated; or

(B) With Clerk Of District Courl .- In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or

(C) With Recorder Of Deeds Of The District Of Columbia - In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.

(2) Silus Of Property Subject To Lien. - For purposes of paragraph (1), property shall be deemed to be situated-

(A) Real Property - In the case of real property, at its physical location, or

(B) Personal Property. -In the case of personal properly, whether tangible or intangible, at the residence of the laxpayer at the lime the notice of lien is filed.

For purposes of paragreph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States\_shall be deemed to be in the Oistrict of Columbia

(3) Form.—The form and content of the notice referred to in subsection (e) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of , a notice of tien.

(g) REFILING DF NDTICE.-For purposes of this section-

(1) GENERAL RULE - Unless notice of lien is refiled in the manner prescribed in paregreph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance , with subsection (f) ) after the expiretion of such refiling neriod

(2) PLACE FDR FILING -A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of tien is refiled in the office

in which the prior notice of lien was filed; and

(B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if e notice of such lien is also filed in accordance with subsection; (f) in the State in which such residence

(3) REQUIREO REFILING PERIOD.-In the case of any notice of tien, the term "required refiling period"

(A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the lax and

(B) the lone-year period ending with the expiration of 6 years, after the close of the preceding required refiling period for such notice of lien.

(3) DISCLOSURE OF AMOUNT OF DUTSTANOING IEN -If a notice of tien has been filed pursuant to subection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conlitions under which, information as to the amount of the bulstanding obligation secured by the lien may be dis-

#### SEC. 6325. RELEASE OF LIEN OR DISCHARGE OF PROPERTY.

(a) RELEASE OF LIEN. - Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if-

(1) Liability Salisfied or Unenforceable.—The Secrelery or his detegate finds that the liability for the emount assessed, logether with all interest in respect thereof, has been fully salisfied or has become tegally unenforceable; 7 01

(2) Bond Accepted. - There is furnished to the Secrelary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such fime), and that is in accordance with such requirements relating to larms, conditions, and form of the bond and surelies Thereon, as may be specified by such regulations.



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Farm 668 (REV. 8-67)	Noti		RTMENT - INTERNAL REVENUE SE LIEN UNDER INTERNAL RI		For Options	l Use By Recording Office
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			ianed statutes the amount a		61	
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ing to said to		United States upon a	I praperty and rights to pro	perty belang-		
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(NOTE: Certifi	cate of of	ficer authorized by low to	take acknawledgments is nat e	esential to the validity	af Nutice of F	ederal Tax Lien G.C.M.

V S

### RELEASE OF TAX LIEN

Re 33197.

Charles W Ceal
Clerk (or Rogistres)

FORM 668 (REV. 8-67)

Lien # 291

<del>-</del> 1	S. TREASURY DEP	ARTMENT INTERNAL REVENUE	SERVICE	For Optional	Use By Recording Office
. ⊑ v . 8-67)	CERTIFICATE OF	RELEASE OF FEDERAL TAX	LIEN		
DISTRICT	·	SERIAL NO.			**
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		additions has thereby been		i <sub>l</sub>	
proper difficer in the	ber 6	of internal revenue tax lie	n was filed an	·	***
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following taxes.		,		· 1!	•
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Hoody	10.0	S	pecial Proced	ures Adviso	or

(NOTE: Certificate of afficer authorized by law to take acknowledgments is not essential to the validity of Nutice of Federal Tax Lien G.C.M. HB419, C.B. 1950-51, 125.)

Edward W. S. Hull Nellie F. Hull

### NOTICE OF TAX LIEN

Clark (or Registrar).

FORM 668 (REV. 8-67)

#### EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, logether with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to properly, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the tax-payer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.
- (b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—
- (f) PLACE FDR FILING NOTICE, FORM -
- (1) Place For Filing.—The notice referred to in subsection (a) shall be filed—
  - (A) Under State Laws. -
  - (i) Real Property.—In the case of real property, in one office within the Stafe (or the county, or other governmental subdivision), as designafed by the laws of such State, in which fhe property subject to the lien is situated; and
  - (ii) Personal Property.—In the case of personal property, whelher tangible or intangible, in one office within the State (or the county, or ofher governmental subdivision), as designated by the laws of such State, in which the property subject to the lient is situated; or
  - (B) With Clerk Df District Court.—In the office of the clerk of the United Stales district court for the judicial district in which the property subject to the lien is situated, whenever the Stale has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (2) Situs Of Properfy Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—
- (A) Real Property.—In the case of real property, at ifs physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at

which fhe principal executive office of the business is located, and the residence of a taxpayer whose residence is > without the United States shall be deemed to be in the District of Columbia.

- (3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
- . (g) REFILING DF NOTICE. -For purposes of this section-
- (1) GENERAL RULE: "Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) PLACE FDR FILING.—A notice of lien refiled during the required refiling period shall be effective only— (A) if such notice of lien/js/lefilegrin the office

in which the prior notice of lien was filed, and

- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of hien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary of his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection+(f) in the State in which such residence is located
- (3) REQUIRED REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.
- (i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN. If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is aufhorized fo provide by regulations the extent fo which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any infernal revenue tax if—
- Liability Salisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, fogether with all interest in respect thereof, has been fully salisfied or has become legally unenforceable; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

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Farm 668 (REV. 8-67)		ARTMENT - INTERNAL REVENUE		ar Optiana	l Use By Recording Office
DISTRICT  Baltimore  Pursuont to the nue Code, notice Revenue lows of (including interes unpoid, and that be together with pen o lien in fovor of ing to soid toxpay  NAME OF TAXPAYE	provisions of Sections 6 is hereby given that the the United States against and penalties) which by virtue of the obove-merolities, interest, and cost the United States upon over.  R S. & Nellie F. Hu ox 386	SERIAL NO.  70-S- 321, 6322, and 6323 of the re have been assessed under the following-nomed to ofter demand for payment antioned statutes the amount to that may occrue in additional property and rights to present the statute of th	Internal Reve- er the Internal expayer, toxes thereof remain of soid toxes, ion thereto, is		
CLASS OF TAX (Tax Return Form No.		ASSESSMENT DATE	IDENTIFYING (d)	NUMBER	UNPAID BALANCE OF ASSESSMENT (e)
941	6/30/67 9/30/67	12/13/68	52-0809669		\$3,041.32
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	he Circuit Court ville, Maryland	of Queen Anne Count	ty	TOTAL	\$ 3,041.32
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MOTE: Certificate 26419, C.B. 1950-51	of afficer authorized by law	TITLE  Grant to take ocknowledgments is not	roup Superviso		ederal Tax Lien G.C.M.
26419, C.B. 1950,51	, 125.)			, =	2.00

PART 1—To be retained by recording office

₩ **vs.** 

# RELEASE OF TAX LIEN

Filed	this	10 Th	day of
	Dec	, 19/_	9 A M.,
and p	roper e	ntry made in Fe	STax Leen
Rec	B o o k	No73P#/ , p	a g e <u>//</u>

Clark (or Registrar).

FORM 668 (REV. 8-67)

CARLOW CARLOW



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		RTMENT INTERNAL REVENUE S		For Optional	I Use By Recording Office
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Octo	<u>ber 7, 19_(</u>	59, is hereby outhorized to d lien, insofor as the lien	moke notation	20 20 21	
NAME OF TAXPAYER	Frederick D. &	Alico G. Smith			
RESIDENCE	Chestmut Hill F				
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PLACE OF FILING					
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the 8th day of					
SIGNATURE		Title			
Jacin	oh B. Je	e TITLE	: Special Procedu	ras Adv	isor

Speciae Procedures Advisor

(NOTE: Certificate of afficer authorized by law to take acknowledgments is not essential to the validity of Nutice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

UNITED STATES

Frederick D. + alice & Smith

### NOTICE OF TAX LIEN

Filed this \_\_\_\_\_\_ day of October \_\_\_\_\_, 1969 , at 9 A. m. Revorded in Liber 2.8. P. ko. 1, pelio 10, federal 200 Line for Queen assues es. Charles W. Ceel Clerk (or Registrar).

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

It any person liable to pay any tax neglects or refuses to pay fhe same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penally, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whefher real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

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### SEC. 6323, VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

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STATE OF THE

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- (b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—
- (I) PLACE FOR FILING NOTICE; FORM.-
- (1) Place For Filing.—The notice referred to in subsection (a) shall be tiled—

#### (A) Under State Laws. -

- (i) Real Properly.—In the case of real properfy, in one office within the Stale (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
- (ii) Personal Property.—In the case of personal property, whether tangible or inlangible, in one oltice, within the Slate (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lient is situated; or
- (B) Wilh Clerk Of District Court.—In the office of the clerk of the United Stales district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) Wilh Recorder Ol Deeds Of The District Of Columbia.—In the office of the Recorder ol Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (2) Situs Ot Properfy Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—
- (A) Real Property. -In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at

which the principal execufive office of the business is localed, and the residence of a faxpayer whose residence is without the United States shall be deemed to be in the District of Columbia

- (3) Form.—The form and content of the notice reterred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwith and may any other provision of law legarding the form or content of a notice of lien.
- (g) REFILING OF NOTICE -For purposes of this section-
- (1) GENERAL RULE.—Unless notice of lien is retiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shalf be treated as filed on the date on which it is filed (in accordance) with subsection (f)) after the expiration of such retiling period.
- (2) PLACE FOR FILING A notice of lien refiled during the required refiling period shall be effective only—
  (A) if such notice of lien is refiled in the office

in which the prior notice of lien was filed; and

- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien-under sub-paragraph (A). The Secretary or his delegate received written intermation (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also tiled in accordance with subsection (1) in the State in which such residence is located.
- (3) REQUIRED REFILING PERIOD—In the case of any notice of lien, the term "required retiling period"
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling period for such notice of lien.
  - (i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—It a notice of lien has been filed pursuant to subsection (t), lhe Secretary or his delegate is authofized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disclosed.

- (a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any infernal revenue tax if—
- (1) Liability Satisfied or Unentorceable.—The Secretary or his delegate linds that the liability for the amount assessed, together wifh all injeresl in respect fhereof, has been fully satisfied or has become legally unentorceable, or
- (2) Bond Accepted.—There is furnished to fhe Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any exfension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

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PART 1—To be retained by recording office

VS.

James W Collins and Elsie Collins, W.

### NOTICE OF TAX LIEN

Petoles 1969, at 90 m.

Recorded in Liber 2. S. P. ko 1, polio 12, a

Telus Jan Lieu Bond for Quies anis

Co Charles w Cerel

Clerk (or Registrar).

FORM 668 (REV. 8-67)

#### EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penally, together with any costs that may accrue in addition therelo) shall be a fien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against fine fax-payer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASERS, HDLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUDGMENT LIF' ITDRS.—The lien imposed by section 6321 st valid as against any purchaser, holder of a securi mechanic's lienor, or judgment lien creditor u thereof which meets the requirements of subsect been filed by the Secretary or his delegate.
- (b) PRDTECTION FOR CERTAIN INTERE THOUGH NDTICE FILED.—Even Ihough notice, imposed by section 6321 has been filed, such not be valid—
- (I) PLACE FOR FILING NOTICE: FORM.-
- (1) Place For Filing.—The notice referred section (a) shall be filed—
  - (A) Under State Laws. -
    - (i) Real Property.—In the case of real ¢ one office within the State (or the counl governmental subdivision), as designati laws of such State, in which the property the lien is situated; and
    - (ii) Personal Properly.—In the case f property, whether tangible or intangible, tice within the State (or the county, or oil mental subdivision), as designated by t
    - such State, in which the property subject to the near
  - (B) With Clerk Of District Court.—In the office of the clerk of the United Stales district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meels the requirements of subparagraph (A); or
- (C) With Recorder DI Deeds DI The District DI Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the properly subject to the lien is situated in the District of Columbia.
- (2) Situs Df Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—
- (A) Real Property.—In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at

which the principal executive office of the business is located, and the residence of a faxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

- (3) Form.—The form and content of the notice reterred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall, be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
- (g) REFILING DF NDTICE -For purposes of this section-
- (1) GENERAL RULE —Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiting period, such notice of lien shall be treated as filed on the date on which it is tiled (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) PLACE FOR FILING —A notice of lien refiled during the required refiling period shall be effective only—
  - (A) it such notice of lien is refiled in the office in which the prior notice of tien was filed; and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub-paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the faxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.
  - (3) REQUIRED REFILING PERIDD.—In the case of y notice of lien, the term "required refiling period" ans—
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the lax, and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.
- (3) DISCLDSURE OF AMDUNT OF DUTSTANDING EN.—If a notice of lien has been filed pursuant to subction (f), the Secretary or his delegate is authorized to ovide by regulations the extent to which, and the contions under which, information as to the amount of the Itstanding obligation secured by the lien may be discosed.

- (a) RELEASE OF LIEN.—Subject to such regulations as fhe Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Farm 668 (REV. 8-67)		EPARTMENT - INTERNAL REVENUE  AX LIEN UNDER INTERNAL		For Optional	Use By Recording Ofi
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7,4	rmes W. & Elsie	Collins			
RESIDENCE	<del></del> _	<del></del>	<del></del>	•	•
	ieenstown, Mary	land 21658			
CLASS OF TAX					UNPAID BALANCE
(Tox Return Form )	(b)	ASSESSMENT DATE	IDENTIFYING (d)	NUMBER	OF ASSESSMENT (e)
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NOTE Certificat	e of afficer outhorized by to	aw ta take acknowledgments is no	nt assential to the valid	ity of Nutice of F	ederal Tay Lien G.C.44

(NOTE: Certificate of afficer outhorized by law to take acknowledgments is not essential to the validity at Natice at Federal Tax Lien O.C.M. 26419, C.B. 1950-51, 125.)

Thomas P Savidson

### NOTICE OF TAX LIEN

Ostober 1969, at 9 A. m. Recorded in Like I & Pho 1, talio 12. Federal San Lien for Queen anne's Co. Charles a Cearl

Clerk (or Registrar)

FORM 668 (REV. 8-67)

#### SEC. 6321. LIEN FOR TAXES

It any person liable to pay any tax neglects or retuses to pay the same atter demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition' thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

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- (b) PROTECTION FOR CERTAIN INTERI THOUGH NOTICE FILED, -Even though notice imposed by section 6321 has been tiled, such not be valid-
- (I) PLACE FOR FILING NOTICE: FORM.-
- (1) Place For Filing. The notice reterre section (a) shall be filed-
  - (A) Under State Laws. -
  - (i) Real Property.-In the case of real one office within the State (or the coun governmental subdivision), as designal laws of such State, in which the properti the lien is situated; and
  - (ii) Personal Property -In the case property, whether tangible or intangible fice within the State (or the county, or of mental subdivision), as designated by! such State, in which the property subject is situated; or
  - (B) With Clerk Of District Court. In the office of the clerk of the United States district court for the judicial. district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) With Recorder Ot Oeeds Of The Oistrict Of Columbia .- In the office of the Recorder of Oeeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (2) Situs Of Property Subject To Lien.-For purposes of paragraph (1), property shall be deemed to be situated-
- (A) Real Property.-In the case of real property, at its physical location; or
- (B) Personal Property.-In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is > without the United States shall be deemed to be in the Oistrict of Columbia.

- (3) Form. The form and content of the notice reterred to in, subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of - a notice of lien.
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  - (2) PLACE FOR FILING -A notice of fien refiled during the required refiling period shall be effective only—

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    - in which the prior notice of lien was filed; and
    - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (t) in the State in which such residence is located.
  - (3) REQUIRED REFILING PERIOD. -In the case of ny notice of lien, the term "required refiling period"
    - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
    - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required retiling period for such notice of lien.
  - (3) OISCLOSURE OF AMOUNT OF OUTSTANDING IEN -tf a notice of lien has been filed pursuant to subection (t), the Secretary or his delegate is authorized to rovide by regulations the extent to which, and the conitions under which, information as to the amount of the utstanding obligation secured by the lien may be dis-

- (a) RELEASE OF LIEN. Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if-
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- (2) Bond Accepted.-There is turnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time). and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Pursuant to the nue Cade, natice Revenue laws o (including intere	imore provisions of Sections 63 is hereby given that ther f the United States ogoin	SERIAL NO. 70-5-6			
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Pursuant to the nue Cade, natice Revenue laws o (including intere	provisions of Sections 63 is hereby given that ther f the United States again				
tagether with per	by virtue of the abave-men nalties, interest, and cost f the United Stotes upon o	e have been assessed und nst the fallawing-named t ofter demand far payment tioned stotutes the omount s that moy accrue in addi	Internal Reve- der the Internal axpayer, taxes thereof remain t of soid toxes, tion thereta, is		
NAME OF TAXPAYE	R			1 .	
	Thomas $P_o$	Davidson			
RESIDENCE	<del></del>	<del></del>		┪ .	
	Church Hil	l, Maryland 2162	3		
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the <u>27th</u> day of	<u>October 19 69</u>	•			
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(NOTE: Certificate 26419, C.B. 1950-5	1, 125.)	a take acknowledgments is no	n essential to the valid	urry or Nictice of I	ederal lax Lien G.C.M.

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v s . . .

### RELEASE OF TAX LIEN

Filed this		day of
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and proper entry made in_		
Dock No.	2220	}
DUUK NU	, page	1
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	Clerk (or Reg	jistrar).

FORM 668 (REV 2-77)

		الخواد الخدر		• 1	$-1$ $\sim 6$ $\sim$
Form 668 (REV. 2-77)		TREASURY — INTERNAL REVENUE RELEASE OF FEDERAL TA		For Optional	Use By Recording Office
DISTRICT Baltimore	CERTIFICATE OF	SERIAL NUMBER 70-S-85	LA LIEN		
I hereby certify tha 6325(a). Internal Re- merated below, toge that the lien for suc proper officer in the October 30	venue Code, have been ther with all statutory that taxes and statutory office where notice of 19.09	amed taxpayer the require satisfied with respect to additions provided by seadditions has thereby be internal revenue tax loss hereby authorized to no insofar as the lien relations.	o the taxes enu- ection 6321; and en released. The ien was filed on to make notation	HOEEN ANNE'S COUNTY	CLERK CIRCUIT COURT
NAME OF TAXPAYER	nomas P. Davidson			S. S.	CEIVE IRCUIT
RESIDENCE		<del>- ,</del>		Ş.	
Church Hill, N	Maryland 21623				AM IO 49
KIND OF TAX	TAX PERIOD ENDED	DATE OF ASSESSMENT	IDENTIFYING N	IUMBE R	UNPAID BALANCE OF ASSESSMENT (8)
2290	06/30/69	08/02/68	526951872006-	·8	180.00
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				· .	
Clerk of the C Centerville, N		Queen Annes Coun	ty ·	TOTAL	\$ 180.00
WITNESS my hand a	Baltimore, Mary	land		· 	, on this
the 7th day of	October 19 77				·
SIGNATURE		TITLE	Chief, Special	Procedure	es Staff
(NOTE: Certifical 26419, C.B. 195	te of officer authorized by lav 0-1, 125.)	v to take acknowledgments is	not essential to the validi	ty of Natice of Fe	deral Tax. Lien G.C.M.

PART 6 — To be used for recording purposes

VS.

William Seorge Newmann, Jr.

### NOTICE OF TAX LIEN

Filed this 17th

day of

Recorded in Riber J. R. P. ko. 1. folio 12, a federal Lan Leen pr Queen Cones's Co.

Clerk (or Registrar)

FORM 668 (REV. 8-67)

#### EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

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- (b) PROTECTION FOR CERTAIN INTERES THOUGH NOTICE FILED.—Even though notice imposed by section 6321 has been filed, such not be valid—
- (t) PLACE FOR FILING NOTICE; FORM.-
- (1) Place For Filing.—The notice reterred section (a) shall be tiled—
  - (A) Under State Laws. -
  - (i) Real Properly.—In the case of real proper one office within the State (or the county governmental subdivision), as designated laws of such State, in which the property sthe lien is situated; and
  - (ii) Personal Property.—In the case of properfy, whether tangible or intangible, i fice within the State (or the county, or othe metal subdivision), as designated by th such State, in which the property subject to is situated; or
  - (B) With Clerk Ot District Court.—In the office of the clerk of the United Stales district court for the judicial district in which the properly subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) With Recorder Ol Deeds Ol The District Ol Columbia.—In the ollice of the Recorder of Deeds of the Disfrict of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—
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- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is fried.

For, purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at

which the principal executive office of the business is focated, and the residence of a taxpayer whose residence is a without the United States shall be deemed to be in the District of Columbia.

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- (g) REFILING OF NOTICE. For purposes of this section-
- (1) GENERAL RULE. -Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required retiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) PLACE FOR FILING.-A notice of lien retited during the required refiling period shall be effective only-
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Form 668 (REV. 8-67)		ARTMENT - INTERNAL REVENUE LIEN UNDER INTERNAL		F pr Optiona	Use By Recording Office
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a lien in favar af t	he United States upon o	II property and rights to p	J		
ing to said taxpaye	r			0	
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	William Geor	ge Newnam, Jr.		!	
RESIDENCE					
	Crumpton, Ma	ırıyland 21628		·	
CLASS OF TAX	N				UNPAID BALANCE
(Tox Return Form Na.	) PERIOD ENDED (b)	ASSESSMENT DATE (c)	IDENTIFYING (b)	NUMBER	OF ASSESSMENT (e)
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he <u>10th</u> day of <u>1</u>	<u>lovember , 1969</u>	9。			
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	hn H. Walsh		<u>-</u>		
(NUI) Certificate of	rotticer outhorized by low t	to toke acknowledgments is no	t essential to the volid	ity of Natice of F	ederol lox Lien G.C.M.

#### UNITED STATES

VS.

Robert I. Gates

### NOTICE OF TAX LIEN 1

Filed this 18th day of Abressher, 1969, at 8:00 Am. Recorded in Liber IS. P. Kr. 1, tolio 12, tederal Land Lunger Queen Charles W. Cecel

Clark (or Registron).

FORM 668 (REV. 8-67)

#### **EXCERPTS FROM INTERNAL REVENUE COOE**

#### SEC. 6321. LIEN FOR TAXES

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  - (ii) Personal Property.—In the case of property, whether tangible or intangible fice within the State (or the county, or ot mental subdivision), as designated by
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- (C) With Recorder Of Deeds Of The Oistrict Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the Oistrict of Columbia
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- (g) REFILING OF NOTICE -For purposes of this section-
- (1) GENERAL RULE: Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as tiled on the date on which it is filed (in accordance: with subsection (t)) after the expiration of such felling period.
- (2) PLACE FOR FILING Ay notice (of the refiled during the required retiling period shall be effective only-
  - (A) if such notice of lien is refiled in the olfice in which the prior notice of lien was filed; and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub-paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, it a notice of such lien is also tiled in accordance with subsection (f) in the State in which such residence is located.
- (3) REQUIREO REFILING PERIOD —In the case of y notice of lien, the term "required refiling period" eans—
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
  - (B) the one-year period ending with the expiration of 6 years, after the close of the preceding required refiling period for such notice of lien.
- (3) DISCLOSURE OF AMOUNT OF OUTSTANOING EN.—It a notice of lien has been fited pursuant to subction (f), the Secretary or his delegate is authorized to bride by regulations the extent to which, and the contions under which, information as to the amount of the Istanding obligation secured by the lien may be discosed.

- (a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certiticate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable, -The Secretary or his delegate tinds that the liability for the amount assessed, together with all interest in respect thereot, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, to gether with all interest in respect thereot, within the time prescribed by taw (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Form 668 (REV. 8-67) NOT		ARTMENT - INTERNAL REVENUE		For Optional	Use By Recording Office
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	Centreville,	Maryland 21617			
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John H	. Walsh				
(NOTE: Certificate of	officer authorized by law	ta take acknowledgments is n	at essential to the vali	dity of Natice of F	ederal Tax Lien G.C.M.
26419, C.B. 1950-51, 1	<b>49</b> -7 · 4 ×				

UNITED STATES

VS.

Authur Wilson

### NOTICE OF TAX LIEN

Filed this 18th day of Dopember, 1969, at 9'0017 m. Recorded in Leher J. S. 160 1, tale 12. Federal Jas Record for Queed ance's Co Charles W. Clark for Registrary

FORM 668 (REV. 8-67)

EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shatt arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the tax-payer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASERS HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS. AND JUDGMENT LIENTORS.—The lien imposed by section 6321 sha valid as against any purchaser, holder of a security mechanic's lienor, or judgment lien creditor un thereof which meets the requirements of subsection been filed by the Secretary or his delegate.
- (b) PROTECTION FOR CERTAIN INTERES THOUGH NOTICE FILEO.—Even though notice imposed by section 6321 has been filed, such not be valid—
- (f) PLACE FOR FILING NOTICE: FORM.-
- (1) Place For Filing.—The notice referred section (a) shall be tiled—
  - (A) Under State Laws. -
  - (i) Real Property.—In the case of real prone office within the State (or the county governmental subdivision), as designate laws of such State, in which the property the lien is situated; and
  - (ii) Personal Property.—In the case of property, whether tangible or intangible, fice within the State (or the county, or oth mental subdivision), as designated by the such State, in which the property subject to the item is situated; or
- (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) With Recorder Of Deeds Of The District Of Columbia.—In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—
- (A) Real Property.—In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at

which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

(3) Form.—The form and content of the notice deferred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.

(g) REFILING OF NOTICE -For purposes of this section-

(1) GENERAL RULE.—Unless notice of lien is refilled in the manner prescribed in paragraph (2) during the required refilling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refilling period.

period.

(2) PLACE FOR FILING. A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of tien is refiled in the office in which the prior notice of lien was filed; and

- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub-paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.
- (3) REQUIRED REFILING PERIOD.—In the case of notice of lien, the term "required refiling period" ans—
- (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
- (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.
- (3) DISCLOSURE OF AMOUNT OF OUTSTANOING EN-If a notice of lien has been filed pursuant to subtion (f), the Secretary or his delegate is authorized to wide by regulations the extent to which, and the conons under which, information as to the amount of the standing obligation secured by the lien may be dissert

- (a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted.—There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time), and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



Farm 668 (REV. 8-67)	U.S. TREASURY DEPA	ARTMENT - INTERNAL REVENUE		For Optiona	I Use By Recording Of e
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(NOTE: Certificate of afficer authorized by low to take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 4950-51, 125.)

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## RELEASE OF TAX LIEN

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July , 1970 10 AM.
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Charles W Coul

FORM 668 (REV. 8-67)

Lien # 298

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#### UNITED STATES

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### NOTICE OF TAX LIEN

Filed 1615 5ih day of January, 1970, at 9 A.m. Reported ife Liber 3.8. P. #1, polo 12 Federal Ind Sies for Q. a Co. Charles W. Celel (or Registrar).

FORM 668 (REV. 8-67)

#### **EXCERPTS FROM INTERNAL REVENUE CODE**

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASERS, HOLDERS OF SECURITY INTERESTS, MECHANIC'S LIENORS, AND JUOGMENT LIEN CREDITORS.—The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest, mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.
- (b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILED.—Even Ihough notice of a lien imposed by section 6321 has been filed, such lien shall not be valid—
- (f) PLACE FOR FILING NOTICE: FORM.-
- (1) Place For Filing.—The notice referred to in subsection (a) shall be filed—
  - (A) Under State Laws. -
  - (i) Real Property.—In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) Personal Property.—In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lieni is situated: or
  - (B) With Clerk Of District Court.—In the office of the clerk of the United States district court for the judiciat district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
- (C) With Recorder Of Deeds Of The Oistrict Of Columbia.—In the office of the Recorder of Deeds of the Oistrict of Columbia, if the property subject to the lien is situated in the Oistrict of Columbia.
- (2) Situs Of Property Subject To Lien.—For purposes of paragraph (1), property shall be deemed to be situated—
- (A) Real Property.—In the case of real property, at its physical location; or
- (B) Personal Property.—In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed.

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at

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- (3) Form.—The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of a notice of lien.
- (g) REFILING OF NOTICE For purposes of this section -
- (1) GENERAL RULE.—Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f)) after the expiration of such refiling period.
- (2) PLACE FOR FILING.—A notice of lien refiled during the required refiling period shall be effective only—

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under sub-paragraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence is located.
- (3) REQUIREO REFILING PERIOD.—In the case of any notice of lien, the term "required refiling period" means—
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the lax, and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.
- (i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN.—If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien, may be disclosed

- (a) RELEASE OF LIEN.—Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if—
- (1) Liability Satisfied or Unenforceable.—The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable; or
- (2) Bond Accepted.—There is furnished to the Secrelary or his delegate and accepted by him a bond that is
  conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time
  prescribed by law (including any extension of such time),
  and that is in accordance with such requirements relating
  to terms, conditions, and form of the bond and sureties
  thereon, as may be specified by such regulations.

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PART 1—To be retained by recording office

### NOTICE OF TAX LIEN

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FORM 668 (REV. 8-67)

#### EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

. It any person liable to pay any tax neglects or refuses to pay the same arter demand, the amount chickens, or seessable interest, additional amount, addition to lax, or assessable to pay the same after demand, the amount (including any penalty, together with any costs that may accrue in addilion thereto) shall be a lien in layor of the United States. upon all property and rights to property, whether real or personat, belonging to such person.

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- (b) PROTECTION FOR CERTAIN INTERES THOUGH NOTICE FILEO. - Even Ihough notice : imposed by section 6321 has been filed, such not be valid-
  - (I) PLACE FOR FILING NOTICE, FORM.-
  - (1) Place For Filing. The notice referred section (a) shall be filed-
    - (A) Under State Laws. -
    - (i) Real Property. In the case of real pr one office within the State (or the county governmental subdivision), as designate laws of such State, in which the property the lien is situated; and
    - '(ii) Personal Property.-In the case of property, whether tangible or intangible. fice within the State (or the county, or other mental subdivision), as designated by th
    - such State, in which the property subject to the trent is situated, or
    - (B) With Clerk Of District Court. In the office of the cterk of the Unifed States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A); or
  - (C) With Recorder Of Oeeds Of The District Of Columbia. - In the office of the Recorder of Deeds of the Oistrict of Columbia, if the property subject to the lien is situated in the District of Columbia.
  - (2) Situs Of Property Subject To Lien. For purposes of paragraph (1) property shall be deemed to be situated—
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For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is wilhout the United States shall be deemed to be in the Oistrict of Columbia. 5.50

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- (g) REFILING OF NOTICE For purposes of this section -
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- (2) PLACE FOR FILING -A notice of lien relied during the required refilling period shall be effective only—

  (A) it such notice of then (is relited in the office
  - in which the prior notice of lien was filed; and
  - (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (1) in the State in which such residence is located.
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  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refiling period for such notice of lien.
  - (3) DISCLOSURE OF AMOUNT OF OUTSTANDING N.-If a notice of lien has been filed pursuant to subltion (f), the Secretary or his delegate is authorized to vide by regulations the extent to which, and the conons under which, information as to the amount of the standing obligation secured by the lien may be dis-

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- (1) Liability Satisfied or Unenforceable.-The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable;
- (2) Bond Accepted, -There is furnished to the Secretary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time). and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.



U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE Farm 668 F ir Optional Use By Recording Office MOTICE OF FEDERAL TAX LIEN UNDER INTERNAL REVENUE LAWS (REV. 8-67) DISTRICT SERIAL NO. \_Baltimore,Md. 70-S-131 Pursuont to the provisions of Sections 6321, 6322, and 6323 of the Internal Revenue Code, notice is hereby given that there have been assessed under the Internal Revenue lows of the United States against the following-named taxpayer, taxes (including interest and penalties) which ofter demand for payment thereof remain unpoid, and that by virtue of the above-mentioned statutes the amount of said taxes, together with penolties, interest, and costs that may occrue in addition thereta, is o lien in fovor of the United States upon all property and rights to property belonging to soid toxpoyer. NAME OF TAXPAYER Glenn Asa James Glenn A. James & Co. RESIDENCE 21638 Grasonville, Md. CLASS OF TAX UNPAID BALANCE PERIOD ENDED OF ASSESSMENT (Tox Return Form No.) ASSESSMENT DATE IDENTIFYING NUMBER (e) (b) (c) (d) 6/30/68 12/24/69 \$571.19 941 52-0851504 9/30/68 12/24/69 52-0851504 659.95 941 12/24/69 1607.99 941 12/31/68 52-0851504 3/31/69 181 1.85 12/24/69 52-0851504 941 6/30/69 12/24/69 52-0851504 1990.44 941 9/30/69 12/24/69 52-0851504 1639.86 941 12/24/69 345.93 12/31/69 52-0851504 941 12/24/69 52-0851504 448-37 940 12/31/69 PLACE OF FILING 11 Clerk of the Circuit Court of Queen Anne County, 9075.58 TOTAL Centreville, Md. Salisbury, Maryland WITNESS my hand at SIGNATURE TITLE Group Subervisor

(MOTE: Certificate af officer authorized by law a take acknowledgments is not essential to the validity of Notice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)

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VS.

Rathell

## RELEASE OF TAX LIEN

Filed this STA day of July 1990 1000 AM., and proper entry made in T5P

Book No. / , page 13

Clark (or Registrar).

FORM 668 (REV. 8-67)



Charles R. Jr. + Constance Rathell

### NOTICE OF TAX LIEN

Filed this 14 ih Reported in Liber 2. S. P. Ko. 1, felio 12 Federal Jan Lien for Ques anno's Co. Clerk (or Registrar).

FORM 668 (REV. 8-67)

#### EXCERPTS FROM INTERNAL REVENUE CODE

#### SEC. 6321. LIEN FOR TAXES

If any person liable to pay any tax neglects or refuses to pay the same after demand, the amount (including any interest, additional amount, addition to tax, or assessable penalty, together with any costs that may accrue in addition thereto) shall be a lien in favor of the United States upon all property and rights to property, whether real or personal, belonging to such person.

#### SEC. 6322. PERIOD OF LIEN.

Unless another date is specifically fixed by law, the lien imposed by section 6321 shall arise at the time the assessment is made and shall continue until the liability for the amount so assessed (or a judgment against the taxpayer arising out of such liability) is satisfied or becomes unenforceable by reason of lapse of time.

#### SEC. 6323. VALIDITY AND PRIORITY AGAINST CERTAIN PERSONS.

- (a) PURCHASERS, HOLDERS OF SECURITY INTERESTS MECHANIC'S LIENORS, AND JUDGMENT LIEN CRED-ITORS:-The lien imposed by section 6321 shall not be valid as against any purchaser, holder of a security interest. mechanic's lienor, or judgment lien creditor until notice thereof which meets the requirements of subsection (f) has been filed by the Secretary or his delegate.
- (b) PROTECTION FOR CERTAIN INTERESTS EVEN THOUGH NOTICE FILEO.-Even though notice of a lien imposed by section 6321 has been filed, such lien shall not be valid-
- (1) PLACE FOR FILING NOTICE: FORM.-
- (1) Place For Filing.-The notice referred to in subsection (a) shall be filed-
  - (A) Under State Laws. -
  - (i) Real Property. -In the case of real property, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien is situated; and
  - (ii) Personal Property. -In the case of personal property, whether tangible or intangible, in one office within the State (or the county, or other governmental subdivision), as designated by the laws of such State, in which the property subject to the lien; is situated; or
  - (B) With Clerk Of District Court In the office of the clerk of the United States district court for the judicial district in which the property subject to the lien is situated, whenever the State has not by law designated one office which meets the requirements of subparagraph (A): or
- (C) With Recorder Of Deeds Of The District Of Columbia.-In the office of the Recorder of Deeds of the District of Columbia, if the property subject to the lien is situated in the District of Columbia.
- (2) Situs Of Property Subject To Lien For purposes of paragraph (1), property shall be deemed to be situated-
- (A) Real Property. In the case of real property, at its physical location; or
- (B) Personal Property -In the case of personal property, whether tangible or intangible, at the residence of the taxpayer at the time the notice of lien is filed,

For purposes of paragraph (2)(B), the residence of a corporation or partnership shall be deemed to be the place at which the principal executive office of the business is located, and the residence of a taxpayer whose residence is without the United States shall be deemed to be in the District of Columbia.

- (3) Form The form and content of the notice referred to in subsection (a) shall be prescribed by the Secretary or his delegate. Such notice shall be valid notwithstanding any other provision of law regarding the form or content of . a notice of lien.
- (g) REFILING OF NOTICE For purposes/of this section-
- (1) GENERAL RULE -- Unless notice of lien is refiled in the manner prescribed in paragraph (2) during the required refiling period, such notice of lien shall be treated as filed on the date on which it is filed (in accordance with subsection (f) ) after the expiration of such refiling period.
- d.
  (2) PLACE FOR FILING.—A notice of lien refiled during the required refilling period shall be effective only-

(A) if such notice of lien is refiled in the office in which the prior notice of lien was filed; and

- (B) in any case in which, 90 days or more prior to the date of a refiling of notice of lien under subparagraph (A), the Secretary or his delegate received written information (in the manner prescribed in regulations issued by the Secretary or his delegate) concerning a change in the taxpayer's residence, if a notice of such lien is also filed in accordance with subsection (f) in the State in which such residence rs located.
- (3) REQUIRED REFILING PERIOD. In the case of any notice of lien, the term "required retiling period" means-
  - (A) the one-year period ending 30 days after the expiration of 6 years after the date of the assessment of the tax, and
  - (B) the one-year period ending with the expiration of 6 years after the close of the preceding required refrling period for such notice of lien.
- (i) (3) DISCLOSURE OF AMOUNT OF OUTSTANDING LIEN,-If a notice of lien has been filed pursuant to subsection (f), the Secretary or his delegate is authorized to provide by regulations the extent to which, and the conditions under which, information as to the amount of the outstanding obligation secured by the lien may be disc losed.

- (a) RELEASE OF LIEN.-Subject to such regulations as the Secretary or his delegate may prescribe, the Secretary or his delegate may issue a certificate of release of any lien imposed with respect to any internal revenue tax if-
- (1) Liability Satisfied or Unenforceable.-The Secretary or his delegate finds that the liability for the amount assessed, together with all interest in respect thereof, has been fully satisfied or has become legally unenforceable:
- (2) Bond Accepted. There is furnished to the Sec-. I retary or his delegate and accepted by him a bond that is conditioned upon the payment of the amount assessed, together with all interest in respect thereof, within the time prescribed by law (including any extension of such time). and that is in accordance with such requirements relating to terms, conditions, and form of the bond and sureties thereon, as may be specified by such regulations.

Form 668	U. S. TREASURY DEF	U. S. TREASURY DEPARTMENT - INTERNAL REVENUE SERVICE			For Optional Use By Recording Office		
	NOTICE OF FEDERAL TA	X LIEN UNDER INTERNAL I	REVENUE LAWS				
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Charles R.	, Jr. & Constance	M Rathell					
RESIDENCE	<u> </u>			† :			
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(NOTE: Certificate of officer authorized by law to take acknowledgments is not essential to the validity of Nutice of Federal Tax Lien G.C.M. 26419, C.B. 1950-51, 125.)